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REPORT

of the

MUNICIPAL ENQUIRY COMMISSION

IN MANITOBA

FEBRUARY

1963

THE MUNICIPAL ENQUIRY COMMISSION IN MANITOBA

MEMBERS

Representing The Union of Manitoba Municipalities;

Reeve D.F. Rose, Carroll, Manitoba.

Reeve C.N. Argue, Mather, Manitoba.

Lawrence Smith, Esq. Portage la Prairie, Manitoba.

Representing The Manitoba Urban Association;

Mayor H.A. Cochlan, Morden, Manitoba.

Mayor H.L. Henderson, Portage la Prairie, Manitoba.

Mayor C.N. Kushner, Q.C. West Kildonan, Manitoba.

INVITED MEMBERS

Representing The Manitoba Municipal Secretary-Treasurer's Association;

M.F. Szewczyk, Esq. Dauphin, Manitoba.

A.W. Vincent, Esq. Tuxedo, Manitoba.

PART TIME MEMBERS

P.F.C. Byars, Esq. East Kildonan, Manitoba. 1960-61.

Miss Catherine Forrest, Winnipeg, Manitoba. 1961-62.

CHAIRMAN

R. Murray Fisher, Esq. Q.C. LL.D.

ORGANIZATION

The Municipal Enquiry Commission in Manitoba was established by The Union of Manitoba Municipalities and The Manitoba Urban Association, at their respective annual meetings in 1959, by joint resolutions worded as follows:

WHEREAS at the present time in Manitoba there are many different geographic areas of government, e.g. Hospital Areas, Health Unit Areas, X-Ray and Diagnostic Areas, Drainage Areas, School Districts, School Divisions and Municipalities;

And Whereas municipal boundaries have been determined historically before the advent of the motor car, aeroplane, etc;

And Whereas this same modern transportation has necessitated extensive and expensive road building programmes resulting in the purchase and maintenance of heavy and expensive machinery and equipment;

And whereas because of low total assessments some municipal units have become uneconomic;

And whereas no general pattern of municipal boundaries maintains at the present time;

And whereas boundaries of the various areas listed in the first preamble hereto are not coterminous;

THEREFORE BE IT RESOLVED that this (56th annual convention of The Union of Manitoba Municipalities and 11th annual convention of The Manitoba Urban Association) instruct the executive committee of the association to appoint a strong commission of (The Union of Manitoba Municipalities and The Manitoba Urban Association) with terms of reference as follows:

To study and report at as early a date as possible on the whole question of Municipal and/or Hospital District and other inter-municipal district area boundaries, together with municipality responsibility in the total pattern of government; and in such study to seek the active cooperation and support of The Union of Manitoba Municipalities, The Manitoba Urban Association, The Manitoba Municipal Secretary-Treasurers Association and any other groups or organizations interested in the municipal sphere of government in Manitoba."

Subsequently, the executive committees of The Union of Manitoba Municipalities and The Manitoba Urban Association respectively appointed special sub-committees of each organization to consider the above resolution.

These special sub-committees met jointly in January 1960 and agreed to proceed with a study of local government organization in Manitoba as set out in the terms of reference contained in the foregoing resolution passed by both associations.

At this meeting it was resolved that the representatives appointed to the special sub-committees constitute a joint commission of these two Municipal Associations to study local government organization; that a Chairman and Secretary be appointed and committees struck on the various phases of the enquiry to be made by the commission, including such items as historical background, local government boundaries, local government finances including assessment

and taxation, education, public works, responsibility of spheres of government and legislation.

In February 1960 the representatives of the two associations met with the then Minister of Municipal Affairs, the late The Honourable Mr. Maurice Ridley to request a grant from the government to assist in the preliminary financing of the study. The Minister advised the matter had been discussed and he was authorized to offer a grant of \$2,000 by the government and that this would be the total grant. Subsequently, the representatives of the two associations resolved that the Commission be named "The Municipal Enquiry Commission in Manitoba" and R.M. Fisher, Esq. Q.C. LL.D., be requested to act as chairman if suitable arrangements can be made.

At a meeting held on April 22nd 1960 Reeve Argue reported that Mr. Fisher had agreed to act as chairman of the Commission.

At a meeting of the Commission held in July, 1960, The Manitoba Municipal Secretary-Treasurers Association was invited to name two representatives to sit on the Commission in an advisory capacity. Subsequently in October 1960 this Association appointed Mr. M.F. Szewczyk and Miss Catherine Forrest as its representatives on the Commission.

It was realized in the early fall of 1960 that the Commission would require additional funds to enable it to continue its work.

At the annual meetings in 1960 of The Manitoba Urban Association and The Union of Manitoba Municipalities, the following resolution was passed by both associations:

"WHEREAS The Union of Manitoba Municipalities and The Manitoba Urban Association at their respective annual meetings in 1959 passed resolutions requesting the executive committee of both organizations to jointly appoint a commission with terms of reference as follows:

To study and report at as early a date as possible on the whole question of Municipal and/or Hospital District and other inter-municipal district area boundaries, together with municipal responsibility in the total pattern of government; and in such study to seek the active cooperation and support of The Union of Manitoba Municipalities, The Manitoba Urban Association, The Manitoba Municipal Secretary-Treasurers' Association and any other groups or organizations interested in the municipal sphere of government in Manitoba.

And whereas as a result of these resolutions The Municipal Enquiry Commission in Manitoba has been organized under the Chairmanship of R.M. Fisher, Esq., Q.C., LL.D., with the following members:

Representing The Union of Manitoba Municipalities:

Reeve C.N. Argue, Mather
Reeve D.F. Rose, Carroll
Reeve Lawrence Smith, Portage la Prairie

Representing The Manitoba Urban Association:

Mayor H.A. Cochlan, Morden
Mayor H.L. Henderson, Portage la Prairie
Mr. P.F.C. Byars, East Kildonan

And whereas the Government of Manitoba made a grant to the Commission in 1960 of \$2,000.00 to assist the Commission to meet its expenses for that year;

And whereas the Commission feels that it will be unable to complete its investigations and formulate its recommendations until late in the year 1962;

And whereas it will be necessary to provide funds to meet the expenses of the Commission for the years 1961 and 1962;

THEREFORE BE IT RESOLVED that the respective executive committees of The Union of Manitoba Municipalities and The Manitoba Urban Association be authorized to jointly request the Government of Manitoba to support legislation at the next session of the Legislature of Manitoba which will confirm the establishment of The Municipal Enquiry Commission in Manitoba, and authorize the Minister of Municipal Affairs to make a levy in each of the years 1961 and 1962 under the provisions of the "Department of Municipal Affairs Act" against all the municipalities in the Province of Manitoba which are not included in the area of 'Metropolitan Winnipeg' to meet the expenses of The Municipal Enquiry Commission in Manitoba for the years 1961 and 1962, the amount of the levy to be made in each of the years 1961 and 1962 to be determined jointly by the executive committees of The Union of Manitoba Municipalities and The Manitoba Urban Association and be subject to the approval of the Minister of Municipal Affairs for the Province of Manitoba."

At the 1961 session of the Legislature, Chapter 41 of the Statutes of Manitoba 1961 authorized the Minister of Municipal Affairs to levy on the municipalities in Manitoba, outside the Metropolitan Area, such amount as is stated in a joint written request made by The Union of Manitoba Municipalities and The Manitoba Urban Association. In 1961 a levy was made for \$10,000.00 and for a similar amount in 1962.

The establishment of the Commission was ratified, validated and confirmed by an Act of the Legislature being Chapter 44 of the Statutes of Manitoba 1961 assented to on the 15th day of April 1961.

The Commission has held a meeting in each month since it was organized.

Since the Commission was established, Mr. P.F.C. Byars moved from East Kildonan to Halifax, Nova Scotia, and was replaced on the Commission in 1961 by Mayor C.N. Kushner, Q.C., appointed by The Manitoba Urban Association. In 1962 Miss Catherine Forrest relinquished her appointment and on the recommendation of The Manitoba Municipal Secretary-Treasurers' Association, Mr. Arthur W. Vincent was appointed as a representative of that association.

Early Municipal Government in Manitoba

The first government functioning in what is now Manitoba was a Governor and Council appointed by the London Committee of the Hudson's Bay Company. It exercised full authority in legislative, judicial and administrative capacities, and functioned in all of the spheres now occupied by our present three levels of government, federal, provincial and municipal. The law administered was the law of England as it existed in 1670 and its jurisdiction extended to all the lands drained by rivers flowing into Hudson Bay.

In 1810 Lord Selkirk obtained a grant of about 116,000 square miles of land from the Hudson's Bay Company, to which he brought settlers from the British Isles and Eastern Canada. The colony was first ruled by a Governor appointed by Lord Selkirk. In 1836 the Hudson's Bay Company bought back from the Selkirk estate the lands which had previously been granted to Lord Selkirk and the Hudson's Bay Company again took control over the area. In 1839 Hudson's Bay Company officials met at Fort Garry with representatives of the Church, the local inhabitants and Sheriff Alexander Ross of Assiniboia. The meeting was presided over by the Chief Factor of the Hudson's Bay Company, Sir George Simpson. The meeting decided to divide the District of Assiniboia into four divisions, with a Justice of the Peace in charge of each one. A volunteer police force composed of sixty men was also formed. While the Governor and Council was the object of some criticism because it failed to represent certain groups in the community, this administration did exhibit many of the qualities of local government.

At Portage la Prairie, outside the boundaries of the Municipal District of Assiniboia, another attempt was made to establish a form of local government. While some local regulations were passed, friction developed between the legislative and judicial personnel and, as a result, the settlers requested that the area be included within the Municipal District of Assiniboia. When this was refused in 1864, an abortive attempt was made to establish the Republic of Caledonia, with Thomas Spence as President. The British Government refused to recognize the new administration and declared any attempt to establish an independent government in Assiniboia, even for municipal purposes, without reference to the Crown or to the Hudson's Bay Company was illegal.

This attempt evidenced a growing political unrest. The population was becoming politically self-conscious and there were demands, not only for wider representation in the district government of Assiniboia, but for revision of the institutions already established in the area.

The next phase in government development involves the Red River insurrection and the Provisional Government of 1869-1870. Following the seizure of Fort Garry by the Metis there was great confusion. What authority was to be recognized, the Council of Assiniboia, or the Provisional Government? Members of the Provisional Government were elected by the citizens and it was therefore both responsible and representative in character. This new Government enjoyed greater public confidence than the preceding Council of Assiniboia.

Up to the time of Union in 1870, no definite pattern of formal municipal institutions had emerged in Manitoba. Once having eliminated the more or less arbitrary company rule, it was inconceivable that any formal system of local government would be acceptable on any but a representative basis.

Early in the autumn of 1872, Sir John A. MacDonald, Prime Minister of Canada, suggested to Lieutenant-Governor Morris that a general municipal system for the new Province should be considered. With a population of less than 12,000 people and a provincial budget of some \$81,000.00, the Attorney-General was of the opinion that it was inadvisable to organize the province into municipalities. It was therefore the responsibility of the provincial government to provide for roads, bridges, judicial and registry offices and all other necessary local services. However, in 1873 legislation was introduced permitting local communities to organize on a township or parish basis. Under this legislation, on a petition signed by two-thirds of the male freeholders and householders

resident in the district, a municipal corporation could be created by letters patent on the order of the Lieutenant-Governor-in-Council. On September 1st 1873 an order-in-council was passed authorizing the issue of letters patent incorporating a municipality, under the name of, "Corporation of Springfield and Sunnyside", and comprising township eleven in ranges four and five east. In 1876, three years after incorporation, Springfield Sunnyside included an area forty-miles long and six miles wide. The highest assessment on a quarter section was \$320.00. The taxes on a quarter section were, for municipal purposes 64¢, for schools \$2.40 and for statute labour \$2.00. The total levy for that year amounted to \$523.73, of which \$329.36 was for education and \$194.37 for general purposes.

On the 3rd of November 1873 letters patent issued incorporating the municipality of Westbourne, comprising township thirteen in range nine west. The 1869 inhabitants of the City of Winnipeg were incorporated by a special Act of the Legislature on the 8th November 1873. These were the beginnings of local government in the Province of Manitoba.

In 1875 and again in 1877 the county system of local government was introduced into Manitoba, copied largely from Ontario. On December 1st 1877 Westbourne was incorporated as the first county municipality, with an area of sixty six miles by twenty four miles, or one eighth of the then provincial area, and with a population of about 800 persons. Portage la Prairie was incorporated as a county in 1879. In that same year a bill was passed providing for the incorporation of towns. Emerson was incorporated in 1879 and Portage la Prairie in 1880. The charter of the City of Winnipeg was repealed in 1886, and from then until 1902, when the City obtained a new charter, it operated under the provisions of the Municipal Act.

During the period from 1870 to 1886 there was a great deal of legislative experimentation with regard to local government. Measures would be introduced in one year and repealed shortly afterwards and changes were constantly being made. The people were trying to find a form of local government that was suited to their needs and to the times.

In 1882 the county system was reorganized and county municipalities were authorized to carry out inter-municipal works. This type of county council consisted of the wardens from the municipalities within a given judicial district. In 1883 the boundaries of existing municipalities were redefined and the legislation provided for the establishment of eighty six rural municipalities and thirteen incorporated urban units. In 1883 an attempt was made to introduce a general county system consisting of twenty-six counties. There was opposition to this plan and the legislation was repealed one year after its enactment. In 1891 the population of the Province was 152,506.

In 1881, for the purpose of judicial administration at the provincial level, Manitoba was divided into three judicial districts. A judicial district board was established in each district to provide court houses and gaol facilities. These boards consisted of the Mayors and Wardens of the municipalities within the district.

Both the judicial district boards and the county council system were criticised and the county council system was abolished in 1884, but the judicial district boards continued until 1886.

In 1885 a Commission recommended:

- (1) the abolition of judicial district boards,
- (2) the appointment of a member of the government to control the expenses for the maintenance of court houses and gaols and the administration of justice,
- (3) the expense of this government office was to be met by the province, while the cost of maintaining court houses, gaols and sheriffs was to be paid by the municipalities,
- (4) the assets and liabilities of existing judicial district boards were to be taken over and administered by the government.

As a result of the recommendations of this Commission, the Municipal Commissioner was created a body corporate in 1886. The judicial district boards were taken over by the Municipal Commissioner, and the formation of composite local authorities was abandoned. The rural unit finally emerged as a blending of the township municipality and the county, with provisions for the incorporation of cities, towns and villages. The first Municipal Commissioner was a member of the civil service, but in 1890 the legislation was amended to provide that a member of the Executive Council was to hold the office.

In the year 1921 the Municipal Commissioner's levy on the municipalities and the school districts in unorganized territory in the province amounted to 2-1/4 million dollars on a total equalized assessment of 768-1/2 million dollars. Included in this levy was a supplementary levy of 1-1/2 million dollars to augment the general revenues of the provincial government.

In 1953 the Department of the Municipal Commissioner was abolished and the Department of Municipal Affairs established. The province took over the assets and assumed the liabilities of the Municipal Commissioner.

Early Administration of Education

The Selkirk Settlers organized the first school in Manitoba in 1815, but it was closed down after operating for only three months. In 1818 Roman Catholic priests established the Mission of St. Boniface to minister to the religious and educational needs of Catholics and Metis. The first Protestant mission was established in 1820 at St. John's to serve the educational needs of the Protestants. During the next fifty years additional religious parishes came into being, both Protestant and Catholic. Each parish had, as well as a church, a school for the education of the children.

By the time of Manitoba's entry into Confederation in 1870 a total of twenty of these parishes had come into existence. These parishes were used as the basis of electoral representation in the newly-created provincial legislature and were also used for the formation of the first school districts in the Province. The first School Act was passed in 1871, patterned after Ontario legislation, and introduced the principle of local administration of education, subject to provincial regulation and supervision. At this time, there were twenty four electoral divisions in the province and each was considered to be a school district for the purposes of the Act. The Act established a Board of Education, composed of a Protestant and a Catholic section, each section being responsible for the supervision of schools operated by the settlers of its religious faith. The Board as a

whole was empowered to deal with the organization of new schools, the alteration or subdivision of school districts, and to select texts and equipment. The actual administration of each School District, including the provision of accommodation and the appointment of teachers was performed by a board of trustees elected at a meeting of the ratepayers. The operational costs were raised by the ratepayers either by subscription, fees, or by a rate levied on assessable property in the district together with the grants received from the province.

In 1890 the Manitoba Legislature passed The Public Schools Act, whose main purpose was to replace the existing system of public denominational schools by a system of public non-denominational schools. A provincial Department of Education was created and made responsible for the supervision of public education in the province. An advisory board, selected on a non-sectarian basis, was established to replace the old Board of Education with its Protestant and Catholic sections.

This legislation raised bitter controversy during the next six years. In 1896 a compromise was worked out by the Federal and Provincial authorities, which has continued with modifications and variations until the present time.

Of recent years there has been a tendency to centralize the authority in the Department of Education with the local trustees having less control. Notwithstanding the establishment, in the province, of some forty three large school divisions for secondary education there still remain some fifteen hundred elementary school districts.

The Changing Scene

With the exception of the creation of Metropolitan Winnipeg and the establishment of school divisions for secondary education, the pattern of municipal government and the administration of education remains basically the same as it was seventy-five years ago. During that period of time, tremendous changes have taken place economically, socially, and in our manner of living. While the present local government organization, when it was established, was adequate for the then existing conditions, it does not follow that it is still adequate to meet these greatly changed conditions.

While we are all aware that changes are taking place, it may be well to remind ourselves of the extent and variety of these changes as they all have some bearing on the problems with which the Commission is concerned.

Today we are in the midst of a scientific revolution which is radically changing our way of life. Developments in transportation and communications, the motor vehicle, the aeroplane, the telephone, the radio and television have affected every individual. Distance is no longer a factor of major importance in modern society.

A recent indication of the changing scene is the application by the railway companies for the abandonment of many of their branch lines and as a result the closing down of many grain elevators, a familiar landmark in rural Manitoba.

Agriculture has become mechanized, with resulting movements of population from rural to urban areas. We are aware of vertical integration and contract farming and their impact on the small family farm. Agriculture and industry must sell the bulk of their products in international markets in competition with producers with lower standards of living. Today only about one quarter of Manitoba's total provincial product comes from agriculture. We have become largely industrialized and the trend will continue. Increased population in urban

industrial areas has created problems of ribbon development and urban sprawl. Inter-urban-rural problems are now of increasing importance.

In industry we have automation, the shorter work week, strikes, unemployment and unemployment insurance. The art of the craftsman has been supplanted by the machine. The span of life expectation has been prolonged by advances in medicine, but we are not supposed to work after age sixty-five.

Labour has job classification, regular pay increases, pensions, fringe benefits and unions to negotiate the terms of employment with management. The emphasis seems to be on conformity.

In merchandizing we have chain stores, instalment buying, monopolies, mergers, cartels, price fixing, loss leaders and trading stamps. Because of motor transportation, retail business now ranges over wide areas and through bulk buying can smother the small local merchant.

In finance we have inflation, spiralling costs of living, tight money, high interest rates and budget deficits.

In education we have larger school divisions for secondary education but continue to have some 1500 school districts for elementary instruction. The cost of education continues to spiral upwards. As the Province increased its grants for this purpose it tended to increase its controls.

In government we have the welfare state, and whether we like it or not, it seems to be here to stay. Governments will have to discipline the slacker and curb the abuse of services provided by the state. We demand security and are evidently prepared to pay a high price for it both in taxes and in the impairment of our individual freedoms.

Internationally, surging nationalism is on the march and serious conflicts continue unabated between those adhering to differing political ideologies.

Today we live in a complicated highly organized society. Everybody is organized, either for self interest or for what they consider to be the common good. Our lives are geared to a fast tempo, with resulting increasing numbers of mental break downs and heart failures.

We live in a society in which the state is exercising more and more control over our day to day activities. Of course we must have law and order or the result would be chaos, but it may be that liberty of individual action is increasingly being curtailed through legislation because we are not sufficiently mindful of the rights of others. The advanced encroachment of government in our daily lives has resulted in paternalism, regimentation and conformity, to the detriment of initiative, ambition, responsibility and independent thinking.

Because all forms of government are dealing with people as well as with material things, administration at all levels has become complicated and often technical. It is difficult for the man on the street to understand and reach his own decisions with regard to many of the problems of policy confronting governments.

While undreamed of progress has been made in the world of science, what about our progress in the sphere of government?

It has already been pointed out that the basic pattern of municipal government and the administration of education remains practically the same as it was seventy-five years ago. During this period fundamental and far reaching changes have taken place in our economy, society and our manner of living. The technology of agriculture has transformed the rural economy. Industrialization has resulted in shifts of population and the redistribution of income. New social

values have emerged. The role of government at the various levels must change as the province moves from what was mainly an agricultural economy to a more complex and mature rural-urban economy.

Later in this report the wide variations in area, population, equalized assessments, per capita expenditures, mill rates and other relevant data of the existing municipalities are discussed. Under the circumstances disclosed it is impossible to provide anything approaching equality of services with any reasonable equalization of the burden of costs.

Because of mechanized agriculture, industrialization, the resulting shifts of population and increasing governmental activities in the health and welfare field there is emerging a new concept of urban centered rural communities and a growing realization of the interdependence and common interests of urban and rural citizens. From these developments are emerging new and difficult inter-urban-rural problems.

Many rural and small urban municipalities heretofore have not had the resources to provide the administrative staff or equipment to cope adequately with increasing demands for more and better services. Expensive mechanized equipment for public works, trained staff and office equipment to efficiently meet the demands of the welfare state are simply not available for the small rural or urban municipality.

Uncontrollable expenditures in the rural municipalities now amount to 50% of the budget and in the villages and towns 52%. As a result municipalities have available less and less of the tax dollar for providing the improved local services demanded by their citizens.

Because of these various factors, most municipalities are finding it difficult to do the job they are supposed to do efficiently, with the result there has been a growing tendency towards the centralization of the activities of local government. There has also been a tendency to share the costs and responsibilities for many services between the province and the municipalities. These tendencies are not good for the future of local government.

Increasing paternalism in government has necessitated the establishment of various provincial administrative areas. These have been established from time to time but no serious attempt has been made to coordinate the boundaries of these areas with each other or with existing local government areas. The result is growing confusion and a certain amount of duplication of administrative staffs.

While we have broadened our economic and social horizons no real serious attempts have yet been made to adapt local government organization to changed economic and social conditions, streamline its activities, improve its efficiency or coordinate its activities and responsibilities with those of the provincial government.

The Commission believes a system of strong responsible local government is essential to the development of the province. If it is efficient; has a reasonable amount of local autonomy and clearly defined responsibilities; it will counter the growing trend toward the centralization of traditionally local services; provide a means by which political power can be decentralized; provide a training ground for participation in public life; contribute to the effectiveness of senior governments by removing local problems from their jurisdiction; permit the adjustment of policies to reflect local conditions and create a framework of provincial-municipal relations which will contribute towards decentralization of administration and at the same time protect the province's legitimate interests.

A strong autonomous local government also retains and maintains more effective control, in the conduct of local affairs, in the hands of the electorate, than is possible in any other sphere of government.

The Municipal Enquiry Commission has during its deliberations become increasingly aware of two facts:

1. Fundamental changes have recently taken place in our economy, in society and in our manner of living.
2. Governments at all levels must alter and adjust their organizations, methods and techniques to efficiently and economically deal with these changed conditions.

The Commission, when it started its deliberations, gave consideration to the preparation of a completely detailed blue print for the reorganization of local government, provincial-municipal relations and the coordination of provincial administrative areas. It soon realized it did not have the staff, the technical assistance, the research personnel, the time, nor the money to complete such a complicated task. It also realized that it was not properly equipped to deal with the problems involved in the reorganization of provincial administrative areas. As the area of Metropolitan Winnipeg was not included in its deliberations and the government intimated that it was going to set up a committee to consider Metro problems and would subsequently establish a Royal Commission to consider municipal-provincial relations - taxation and finance as affecting the whole province, the Commission decided to devote its efforts to formulating certain general principles for submission to The Union of Manitoba Municipalities and The Manitoba Urban Association, which if approved, in whole or in part, by these associations, would indicate the thinking of those citizens who are vitally interested in local government. The Provincial Government could then review the findings of the Federal Commission on Taxation, the Committee on Metro, The Municipal Enquiry Commission, and its own Royal Commission on Municipal-Provincial Relations Taxation and Finance and decide its policy. The final step would be for the government to establish a body adequately equipped with technical staff, research personnel and funds, to work out the numerous details of the policies approved by the government and the municipalities for the reorganization of local government, municipal-provincial relations taxation and finance.

The Commission believes:

- (1) An efficient local government not only has an essential role to play in our system of government, but Provincial and Federal governments will not and cannot function in a truly efficient democratic manner without a "grass roots" authority which can care for purely local services. Indeed the time may have come when The British North America Act should be reviewed in the light of conditions that now exist with a view to enabling all levels of government more effectively to carry out their responsibilities.
- (2) If local government is to survive it must adjust its organization to meet changed economic and social conditions.
- (3) Local government should enlarge its sphere of responsibility rather than diminish it.

- (4) As far as practicable, the areas of jurisdiction as between the municipalities and the other governments should be clearly established, their respective responsibilities defined and joint responsibility avoided.
- (5) Municipalities should be provided with sufficient sources of revenue to discharge their responsibilities.
- (6) A reasonable standard of local government services should be made available to all citizens of the province and the cost of providing such services should be equalized as far as possible among all citizens on the basis of ability to pay.

It is with these principles in mind that the Commission has formulated its recommendations.

REASONS FOR RECOMMENDING CHANGES

There will doubtless be criticism of the Commission for recommending changes in our local government system.

Some people seem to be constitutionally opposed to change of any kind. Some of the criticism will be parochial and selfish and some arising from local jealousies. There will be opposition from those affected by the proposed changes. These types of criticism can be largely disregarded.

There may, however, be honest citizens who will have doubts about the necessity for changes because they have not fully appreciated the economic, social and administrative changes that have taken place in recent years in our province.

Because of the motor vehicle and improved highways, many Manitobans reside in one municipality, work in another, find recreation in a third and drive daily through a fourth. There was a time when agriculture was the main productive factor in our economy. Today agricultural production is less than 25% of the total provincial production. With the mechanization of agriculture, farm units have increased in size, and there have been substantial shifts of population from farms to urban communities and from the smaller urban communities in rural Manitoba to the larger industrial centres in the Province.

The welfare state is dealing with people as well as with material things with the result that government is exercising more and more control over our individual lives.

Conditional grants by the Provincial Government to the local authority inevitably results in an expenditure of tax dollars by the municipal authority which it had not contemplated, and the perennial requests for additional grants or subsidies by the municipalities from the Provincial government eventually results in the Provincial government becoming increasingly more involved in local affairs, so that it can almost be said that in many instances the local authority has now become but an agent of the Provincial government.

Government administration at all levels has become complicated and often technical. Because of economic and social changes, two trends are evident in government administration. On the one hand the municipalities having the property tax as their main source of revenue have become alarmed at the increasing burden of local taxation and have pressed the Provincial government for more and larger grants, with the result there has been a tendency towards centralization

in the administration of services connected with these grants. On the other hand, the Provincial government, because of the growth of the welfare state, has brought about some decentralization of its administrative machinery, because it has found that administrative personnel in dealing with the personal problems of citizens must keep in close touch with those with whom they are dealing - and this is not possible from a centralized office. The overall result has been a certain loss of local autonomy on the part of the municipalities and the building up of considerable decentralized administrative personnel on the part of the Province.

With the mechanization of agriculture, growing industrialization, and the movement of population from rural to urban centres, there have arisen some serious inter-rural-urban problems which cannot be effectively dealt with by our existing local government units.

Because of economic, social and administrative changes, evidence of difficulties in local government has appeared in all parts of Canada. There is only one theme running through all the stories of local government, and this is the necessity for change. In this day and age we find apathy of municipal electors, acclamations to local office, population shifts, the demand for more and better services at the municipal level and the problem of adequate municipal revenues. In addition to these examples the rising costs of education limiting the amount of money available for purely municipal purposes; the emergence of many inter-urban-rural problems; the multiplicity of elected representatives, and the number of local boards of administration, all indicate the need for change. Further, the inequity of using the land tax to partly finance services mainly benefitting people; the lack of mechanized equipment and sufficient trained technical staff to deal with the modern complexities of local administration; the effects of conditional government grants on local autonomy; the lack of coterminous boundaries in the decentralized units of provincial administration and criticism of the provincial subsidization of rural local government districts also demand attention, aimed at change, to solve the problems created thereby. These are among the criticisms that are heard and it is because of them the Commission feels it is necessary to recommend changes in local government organization and administration and changes in provincial-municipal relations.

Is it not wise for those who are interested in the survival of local government, increased local autonomy, and efficient administration in this province, to consider and recommend changes rather than have unwelcome changes thrust upon them by senior governments?

If autonomous democratic self government fails at the grass roots level, it will not be too long until we experience increasing bureaucracy at all levels of government. The Commission hopes that the changes it proposes will tend to strengthen and increase the autonomy and future efficient development of local government in this province.

RECOMMENDATIONS

Under the authority of and in pursuance of the terms of reference under which it was established, the Municipal Enquiry Commission in Manitoba hereby respectfully submits the following recommendations to and for consideration by a joint meeting of the Executives of the Union of Manitoba Municipalities and the Manitoba Urban Association, and through them, to the members of the municipal councils of Manitoba.

These recommendations embody principles which the Commission believes should be implemented to improve provincial-municipal relations, municipal taxation and finance and to reorganize local government.

Each recommendation is followed by explanatory comments which the Commission believes are pertinent.

The statistical material used was generally based on the calendar year 1961, the last complete year available to the Commission, but the principles recommended can undoubtedly apply to the current year.

1. THE AREAS OF GOVERNMENT RESPONSIBILITY FOR PUBLIC SERVICES, FINANCIAL AND ADMINISTRATIVE, AS BETWEEN THE PROVINCE AND LOCAL GOVERNMENT, SHOULD BE CLEARLY DEFINED AND ALLOCATED. AS FAR AS POSSIBLE, MUNICIPALITIES SHOULD BE FINANCIALLY RESPONSIBLE FOR AND ADMINISTER SERVICES BENEFITING PROPERTY AND THE PROVINCE FOR SERVICES BENEFITING PERSONS.

COMMENT:

The Commission believes that the present practise of sharing financial and administrative responsibility for public services should be eliminated wherever practicable. If the areas of responsibility are defined and allocated, confusion in the minds of the public will be eliminated, responsibility cannot be avoided and more efficient government will result.

As the only practicable and remunerative forms of local taxation are the property tax and business tax, which do not necessarily bear much relation to income, municipalities should be responsible for services generally benefiting property and the Province which has more varied sources of revenue, more closely related to ability to pay, should be responsible for services benefiting people.

Municipalities should therefore assume full responsibility for local public works, local drainage, local utilities, local improvements, protection of persons and property, and local services which are of benefit to property owners. The Province on the other hand should be responsible for services which mainly benefit people such as education, hospitals, health and welfare services and public works which benefit all the people of the province such as Trunk and Regional highways, regional drainage, main bridges, main waterways and provincial water conservation projects. The above services are only illustrative and are not intended to be exhaustive.

2. (1) PROVINCIAL GRANTS TO MUNICIPALITIES SHOULD BE BASED ON MUNICIPAL FISCAL NEED. EXISTING CONDITIONAL GRANTS, SHARING GRANTS AND THE UNCONDITIONAL PER CAPITA GRANT SHOULD BE DISCONTINUED.

THE FISCAL NEED GRANT SHOULD BE UNCONDITIONAL AND BASED ON A FORMULA AGREEABLE TO THE PROVINCE AND THE MUNICIPALITIES.

- (2) THE TOTAL AMOUNT OF ALL PROVINCIAL GRANTS NOW AVAILABLE TO MUNICIPALITIES, LESS ANY INCREASED COST TO THE PROVINCE INVOLVED IN IMPLEMENTING ALL THE RECOMMENDATIONS OF THIS COMMISSION, SHOULD BE MADE AVAILABLE TO THE MUNICIPALITIES BY WAY OF AN UNCONDITIONAL FISCAL NEED GRANT.

COMMENT:

This recommendation of the Commission involves an increase in municipal autonomy, a clearer separation of responsibilities as between the Province and the municipalities, and the principles that provincial assistance to municipalities should be based on fiscal need. Property benefiting from local public works should bear the cost thereof.

Most citizens realize that government at any level must obtain its revenues from taxation. The Federal government may impose any kind of taxation. Each of the provinces may impose direct taxation within that province and the municipalities which have been established by the provinces can only impose such forms of direct taxation which the particular Province delegates to them. It is true that there are not many sources of revenue which can be administered effectively and economically at the local level apart from real and personal property tax, business tax and sundry licenses. Government, at all levels, obtains revenues by differing means and in varying amounts but directly or indirectly, always from the same source, namely, its citizens.

There are widespread complaints about the burden of real property taxes. Where do the citizens who complain usually look for relief? Not in the field of some reallocation of responsibilities as between the province and the municipalities, not to the repeal of the existing exemptions from municipal taxation, not in the sobering realization that perhaps they are already receiving all the services they can afford, but usually in demands for more controllable provincial grants. There is no quicker or surer way for municipalities to lose their local autonomy than to content themselves with conditional grants; indeed a very sound argument may be advanced that unconditional grants may also serve, in the long run, to weaken the independence and strength of local government. Perhaps another and better statement would be, that to ensure strong responsible government, the authority which spends the tax dollar should have the responsibility to levy the same dollar.

We believe the policy of the Province in making a grant on condition that the municipality will contribute a proportionate amount is wrong in principle. This policy has created difficulties from some municipalities which were thereby induced to go beyond their financial ability. Assuming municipalities require some financial assistance from senior governments, then that need should be met by provincial unconditional fiscal need grants. This is a sound concept in Dominion-Provincial financial relations and it is equally sound in Provincial-Municipal financial relations.

This recommendation involves the following general changes with respect to financial responsibility for public works, health and welfare and the existing system of provincial grants.

The Commission recommends that the Province be wholly responsible for:

- (a) the construction and maintenance of provincial trunk highways,
- (b) the construction and maintenance of regional or secondary trunk highways and regional drainage works,
- (c) the construction and maintenance of drainage works involving rivers or main water courses which mainly carry foreign or inter-municipal water as distinguished from local water,
- (d) the construction and maintenance of large dams, reservoirs and detention basins to conserve or regulate the flow of inter-municipal water,
- (e) the construction and maintenance of main bridges required as part of items (a) (b) and (c) hereof.
- (f) health and welfare services and the operation of hospitals in accordance with standards set by the Province.
Should any municipality desire to set a standard of welfare services higher than that of the Province, that municipality should be responsible for the additional expenditures involved.

The municipalities to be wholly responsible for:

- (a) the construction and maintenance of market roads and school division bus routes not part of (a) and (b) above.
- (b) the construction and maintenance of all local roads,
- (c) the construction and maintenance of all local drainage works within the municipality,
- (d) the construction and maintenance of local bridges required as part of items (a) (b) and (c) hereof.

A more precise definition of the types of public works, which would become the sole responsibility of the Province and/or the municipalities respectively, would have to be formulated if the principle of this recommendation is accepted.

Enquiries made by the Commission with respect to provincial grants to municipalities indicate,

- (a) statistics furnished by the Treasury Department for provincial grants, other than for education, and for education, are for the provincial fiscal year ending March 31st, 1961.
- (b) statistics obtained from audited financial statements of the municipalities are for the calendar year ending December 31st 1961.
- (c) statistics obtained from the Department of Education with respect to grants for schools are for the calendar year ending December 31st 1960.
- (d) the descriptions of the classifications to which grants are allocated for accounting purposes, by the province and the municipalities, are not uniform.
- (e) grants made by the province for education are made to school divisions and school districts, not to municipalities.

- (f) the Department of Education is unable to divide the total provincial grant as between elementary and secondary education.
- (g) it would be a difficult and time consuming task to review the audited financial statements of school divisions and school districts to ascertain the proportion of provincial grants available for elementary and secondary education.
- (h) neither school division nor school district boundaries are coterminous with existing municipal boundaries.
- (i) it is not possible to compare the amounts levied for education on the areas included in individual municipalities with the amount of the provincial grant received by the same area.

Because of the facts indicated above, the Commission is unable to make definite calculations as to the amount of dollars involved, as between the province and the municipalities, for any specific comparable twelve month period if any of recommendations 1, 2, 3, and 9 of this Commission should be implemented.

The above facts also support the advisability of implementing recommendations 17 and 29 of this Commission.

This Commission understands it is the intention of the provincial government to establish a commission to review provincial-municipal relations, taxation and finance and the reorganization of local government and government agencies. Such a commission will have the technical staff and research personnel to enable it to establish agreed figures as to the dollars involved, as between the province and the municipalities, in implementing recommendations of this Commission which the province and the municipalities agree to implement.

This Commission also understands that the report of the technical and research committee on the province's economic future may be available in the near future and it will be of the greatest value when the recommendations of this Commission are being considered.

This Commission believes that the views of the provincial government and the different groups of municipalities in the province, i.e. rurals, urbans, Metropolitan Winnipeg and the municipalities in the metropolitan area, may differ as to the extent to which some of the recommendations of this Commission should be carried into effect. The province and these various groups of municipalities will have difficulties in reaching conclusions until agreed statistics for a uniform twelve month period, with uniform classifications of revenue and expenditures, are made available to enable the province and the various groups of the municipalities to know exactly the effect of the implementation of any of the recommendations of this Commission, will have on their respective budgets for the future.

In considering a method of distributing fiscal need grants, two matters have to be considered:

- (1) the equalization of real and personal property assessments with business tax assessments.
- (2) a formula for distributing the grant among the different municipalities.

The Commission suggests two alternative methods of equalizing the real and personal property assessment with the business tax assessment, which bring the same result.

- (a) express the percentage rate of business taxation in mills, then divide it by the overall mill rate of taxation applicable to real and personal property and multiply the business assessment by this figure, or,
- (b) divide the business revenue by the overall mill rate applicable to real and personal property, to obtain an assessment figure which would yield the same amount of revenue from business taxation if taxed at the same rate as real and personal property.

Under suggestion (a) if the business assessment is \$100,000.00 and the rate of business taxation is 10% or 100 mills and the overall mill rate applicable to real and personal property is 50 mills, the quotient is 2. The business assessment multiplied by 2 gives an equalized business assessment of \$200,000.00.

Under suggestion (b) suppose there is \$100,000.00 of business assessment. and the rate of taxation applied is 10%, the revenue is \$10,000.00. If real and personal property is taxed at a rate of 50 mills the comparable business assessment would be \$10,000.00 divided by 50 mills or \$200,000.00.

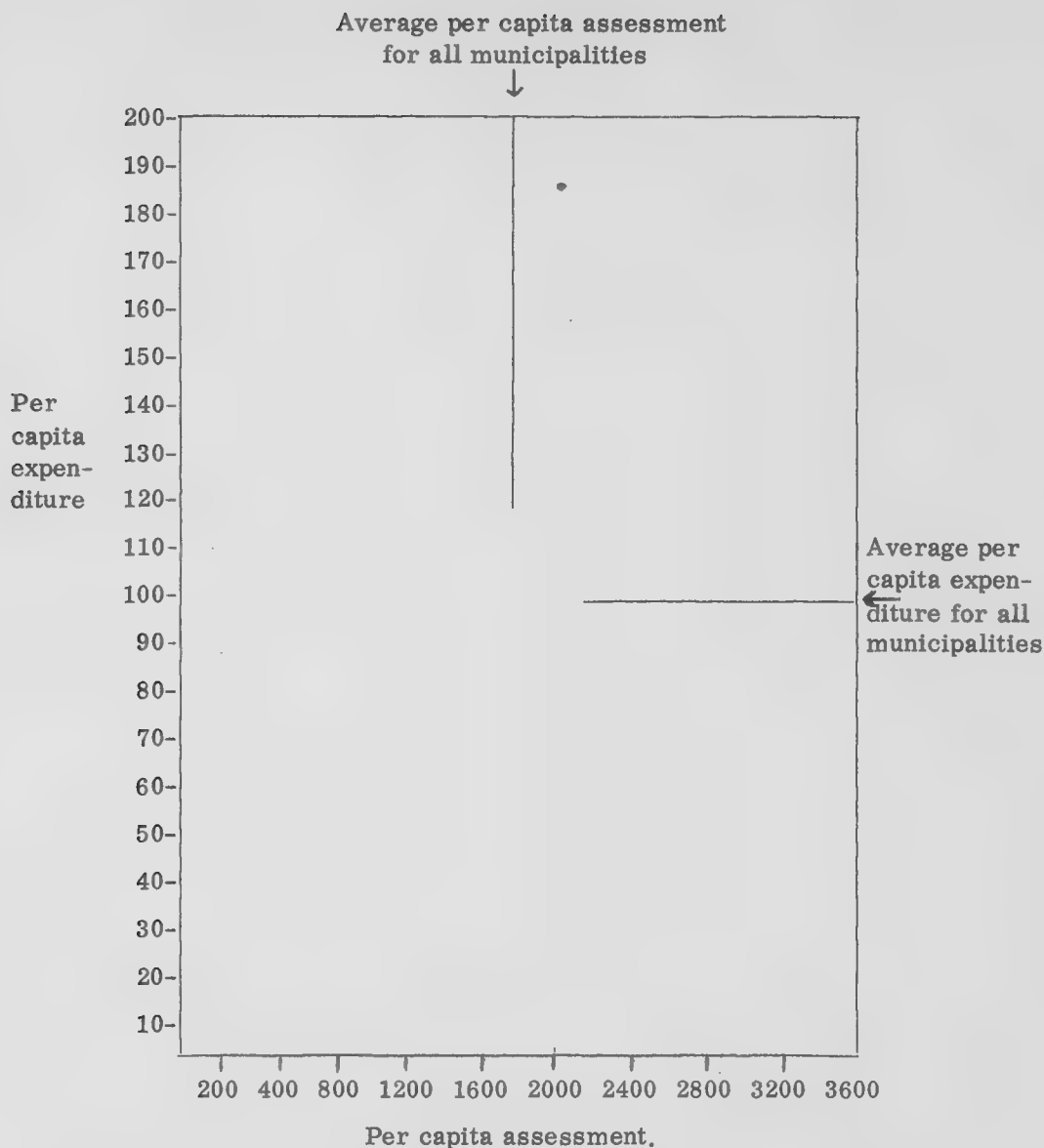
The total of the two equalized assessments of the municipality should then be divided by the population of the municipality. This will give a measure of the potential per capita wealth of each municipality. The Commission realizes it may be possible to devise a more scientific formula for the equalization of business assessment.

Assuming that each municipality will have some measure of fiscal need, because existing grants have been eliminated, and that each municipality would be entitled to some share of the fiscal need grant, a method would have to be devised for distributing the moneys available among all the municipalities in the province on the principle that the municipalities which have the greater potential per capita wealth, would receive correspondingly less of a grant than the municipalities having the smaller potential per capita wealth.

The Commission believes that a scientifically correct formula for fiscal need grants probably cannot be devised because of the extreme difficulty of measuring real fiscal need in absolute terms. Geographical, economic and social factors vary in different municipalities which at the same time may be in varying stages of economic development.

Perhaps the formula for the distribution of the fiscal need grant should be different for the rurals than for the urbans, because of the different density of population and the cost of providing the same essential municipal services.

One suggestion for devising a method for the distribution of the fiscal need grant would be to prepare on the basis of the factors of per capita expenditures and per capita assessments, a chart on which could be pinpointed the relative position of each municipality. The chart might be in the form as shown on the following page.



In making such a suggestion the Commission is aware that certain basic factors would have to be kept in mind.

1. The existing amount of per capita expenditure does not necessarily mean that each municipality is providing the same or an equivalent standard of service or is fully utilizing its potential revenue sources to provide reasonable standards of service.
2. The pattern of the distribution of population and the topography of the municipality will have a bearing on the need for expenditures.
3. The application of the suggested formula for distribution of fiscal need grants to the existing pattern of municipal organization in this province will disclose certain anomalies which could be eliminated if careful consideration was given in plans

for reorganization to the combining of the compensating factors of assessment and population in the rurals and the elimination of uneconomic units in the urbans.

In considering the basis of the formula for distributing fiscal need grants, the Commission realized that other factors might be considered such as, taxable income under the "Income Tax Act" per municipality, or the gross provincial product per municipality, but discarded these in favour of equalized assessments as the main sources of municipal revenues. While in many cases, municipal license fees for revenue purposes, do not amount to a great deal of money, these might be added on a comparable basis with property and business assessment.

Although the formula and method suggested by the Commission may not be perfect, a system of fiscal need grants based on some such formula and method would be preferable to the existing methods of making grants to municipalities.

3. AS BETWEEN THE PROVINCE AND THE MUNICIPALITIES THE PROVINCE SHOULD ASSUME FULL FINANCIAL RESPONSIBILITY FOR HEALTH AND WELFARE SERVICES AND THE OPERATION OF HOSPITALS.

COMMENT:

This recommendation conforms to the principle that the Province should be responsible for services benefiting people.

The Commission suggests that some of the purely routine administrative work such as keeping the records and accounts of the services wholly assumed by the Province could be done by municipal personnel, under provincial supervision and audit, thus eliminating some duplication of administrative personnel.

4. RURAL MUNICIPALITIES SHOULD HAVE A MINIMUM ASSESSMENT OF FIVE MILLION DOLLARS, A MINIMUM AREA OF TWELVE TOWNSHIPS AND A MINIMUM POPULATION OF 3500 PERSONS. AS FAR AS POSSIBLE THE REORGANIZED RURAL UNITS SHOULD CONTAIN GOOD AS WELL AS INFERIOR QUALITY LAND TO EQUALIZE THE BURDEN OF THE COST OF PROVIDING SERVICES. THESE MINIMUM REQUIREMENTS MAY HAVE TO BE MODIFIED IN SOME AREAS BECAUSE OF LOCAL CONDITIONS.

COMMENT:

In the statistics quoted hereafter, dealing with recommendations 4 and 5, municipalities in Metropolitan Winnipeg are omitted as well as some exceptional cases including summer resort units where the population given is the permanent population and does not include the summer population.

According to the 1961-62 equalized assessment there were only eleven rural municipalities with an assessment of over five million dollars and some ninety five under that amount, and of these, twelve were under one million dollars.

In 1961 the expenditures per township in the existing rural municipalities varied from approximately six thousand dollars to some eighty five thousand dollars.

In the rural municipalities there is also a wide variation in the ratio of elected municipal representatives to the population served, varying from one

representative to every two hundred persons to one for every thousand persons. On the provincial average there is one elected municipal representative for each 750 to 800 persons.

There are in this province at the present time rural municipalities varying in area from 4 to 22 townships, with variations in population of less than one thousand to almost eight thousand, variations in annual expenditures from approximately \$50,000.00 to over \$540,000.00, and with variations in equalized assessments from less than one million to over twelve million dollars.

In 1961 the average per capita equalized assessment in the rural municipalities was \$1,286.00, varying from a low of \$281.00 to a high of \$3,023.00.

The average uncontrollable costs were 50.05% of the budget and of these uncontrollable costs education accounted for 44.53%.

The average per capita expenditure was \$78.81 and the average composite mill rate was 67.7 mills. Per capita expenditures varied from a low of \$28.00 to a high of \$174.00 and mill rates from a low of 38 to a high of 207 mills.

If the operations of the 18 rural municipalities which have per capita equalized assessments under \$900.00 are analyzed, the average per capita expenditure is \$50.00 while the average composite mill rate is 94 mills. If the operations of the 16 rural municipalities which have per capita equalized assessments over \$1900.00 are analyzed, the average per capita expenditure is \$124.50 while the average composite mill rate is 58.6 mills.

There are 57 rural municipalities with equalized assessments under 2 1/2 million dollars. An analysis of the 1961 tax levies of these municipalities shows that when we deduct from the total levies the amounts levied for schools, deferred liabilities and administration, the average amount of municipal taxes that the council has available for public municipal services is approximately \$50,000. a year, only 4 have over \$80,000.00, 32 have less than \$50,000.00 and of these 8 have less than \$30,000.00.

The government grants for public works, protection of persons and property and social services, etc., for each of these 57 rural municipalities averaged \$16,930.00. If the special statistics attached to this report are analyzed and compared, there is convincing evidence that in the rural municipalities municipal services and tax contributions vary greatly and there is little equalization of the burden of providing necessary local services. Such a study also indicates a reason why some municipalities oppose any reorganization of local government. The objection may be practical but it is essentially selfish and does not indicate a genuine desire to obtain some degree of equality and equity in the administration of local government.

In any reorganization of the rural units there will doubtless be cases where a municipality in a good financial position with some reserve funds is amalgamated with a municipality in an inferior financial position. Some concern was expressed about this situation, but there is no cause for alarm. In the award to be made consequent on amalgamation it should be provided that the area of the municipality in the inferior financial position would remain liable for its indebtedness until the debt is discharged and the area of the municipality in the better financial position would obtain the benefit of its surplus or reserves by an appropriate reduction in the general rates levied by the amalgamated municipality until the surplus or reserves had been liquidated or consolidated.

In our modern complex society rural municipalities are met with demands for more and better services, and because these involve people as well as

material things, administration has become complicated and often technical. Small rural municipalities cannot afford to employ the necessary trained and technical staffs or purchase mechanized and time saving office equipment. The modern method of doing public works necessitates the obtaining of expensive mechanized equipment, which is beyond the capacity of the small rural unit to finance. On the basis of the standards suggested in this report there should be approximately 50 rural municipal units for the whole province.

It is sometimes argued that this would involve too much work for rural councillors. The Canadian Federation of Mayors and Municipalities has put the problem in this way. "A clear line is seldom drawn between the policy responsibilities of bodies elected to control local government and the administration duties of trained and technical officials who are hired to direct the service operations. The combination of responsibility for policy and the responsibility for carrying out the policy, on a day to day basis, does not exist in any other level of government, and it accounts for the mass of detail with which a council meeting may be required to deal". This difficulty can be solved for rural municipalities with larger rural units and trained technical officials.

Because of the changes that have taken place in our economy, the enlarged rural unit, as far as possible, should be centred around a main trading centre, although there may be more than one urban unit within its boundaries. Attention should also be given to topographical features and the combining of areas of good land as well as inferior, where it exists, so that the burden of the cost of services will be equalized.

4. (1) INCORPORATED VILLAGES SHOULD HAVE A MINIMUM POPULATION OF 500 AND A MINIMUM ASSESSMENT OF ONE HALF A MILLION DOLLARS.
- (2) INCORPORATED TOWNS SHOULD HAVE A MINIMUM POPULATION OF 1200 AND A MINIMUM ASSESSMENT OF ONE AND ONE QUARTER MILLION DOLLARS.
- (3) INCORPORATED VILLAGES FALLING BELOW THE MINIMUM REQUIREMENT SHOULD BE CREATED HAMLETS.
- (4) INCORPORATED TOWNS FALLING BELOW THE MINIMUM REQUIREMENT SHOULD BE CREATED INCORPORATED VILLAGES AND FALLING BELOW THE MINIMUM REQUIREMENT FOR A VILLAGE, A HAMLET.

In 1961 there were 36 incorporated villages and 34 towns in Manitoba.

Of the 36 villages, 11 fell below the population minimum and 18 below the assessment minimum.

Of the 34 towns, 10 fell below the population minimum and 11 below the assessment minimum.

VILLAGES

In 1961 the average per capita equalized assessment in the villages was \$839.00 varying from a low of \$309.00 to a high of \$1108.00.

The average uncontrollable costs were 53.38% of the total budget and of these uncontrollable costs education accounted for 46.96%.

The average per capita expenditure was \$60.70 and the average mill rate was 60.61 mills. Per capita expenditures varied from a low of \$29.00 to a high

of \$87.00 while mill rates varied from a low of 48 to a high of 125 mills.

If the operations of the 15 villages which have per capita equalized assessments under \$800.00 are analyzed, the average per capita expenditure was \$49.00 while the average mill rate was 69.86 mills. If the operations of the 9 villages which have per capita equalized assessments over \$900.00 are analyzed, the average per capita expenditure was \$70.50, while the average mill rate was 54 mills.

TOWNS

In 1961 the average per capita equalized assessment in the towns was \$980.00 varying from a low of \$670.00 to a high of \$1315.00.

The average uncontrollable costs were 52.96% of the budget and of these uncontrollable costs education accounted for 36.56%.

The average per capita expenditure was \$81.64 and the average mill rate was 60.85 mills. Per capita expenditures varied from a low of \$47.00 to a high of \$102.00, while mill rates varied from a low of 45 to a high of 76 mills.

If the operations of the 12 towns which have per capita equalized assessments under \$900.00 are analyzed, the average per capita expenditure was \$72.40 while the average mill rate was 65 mills. If the operations of the 15 towns which have per capita equalized assessments over \$1,000.00 are analyzed the average per capita expenditure was \$83.45, while the average mill rate was 57 mills.

VILLAGES AND TOWNS

In the urban municipalities generally municipal representation varies from one elected representative for every 40 to 50 persons to one for every 13,000 persons. On the basis of the total population of the province there is an average of one elected municipal representative for each 750 to 800 persons.

If we analyze the 1961 tax levies of the 21 towns and villages that have an equalized assessment of less than one half million dollars and deduct from these levies the amount for schools, deferred liabilities and administration, we find that the average amount of municipal taxes that the council has available for public municipal services is approximately \$8,800.00 a year or \$733.00 a month. Only one of these towns and villages has more than \$18,000.00 to spend annually and 10 have less than \$10,000.00. The average government grants for public works, protection of persons and property and social services, etc., for these 21 urban municipalities in the year 1961 was \$1047.00.

How much in the way of local municipal services and administrative efficiency can be expected under these circumstances? It is evident that some of our existing urban municipalities are uneconomic units.

CITIES

No special reference is made in this report to cities as there are only two in the province outside of the area of Metropolitan Winnipeg.

6. (1) UNINCORPORATED VILLAGES SHOULD BE CONTINUED AS HAMLETS WITH AN ELECTED COMMITTEE FOR ADMINISTRATION AND WITH POWER TO REQUIRE THE RURAL MUNICIPALITY TO LEVY A SPECIAL RATE ON SUCH HAMLET FOR ADDITIONAL MONEYS REQUIRED BY THE COMMITTEE OVER AND ABOVE THE AMOUNT IT WILL RECEIVE

FROM THE MUNICIPALITY BY THE APPLICATION OF THE FOLLOWING STATUTORY FORMULA:

- (a) ALL BUSINESS TAX LEVIED WITHIN THE BOUNDARIES OF THE HAMLET BY THE RURAL MUNICIPALITY SHALL BE ACCOUNTED FOR AND REMITTED WHEN COLLECTED TO THE HAMLET COMMITTEE.
 - (b) THE UNINCORPORATED VILLAGE OR HAMLET TO RECEIVE ITS SHARE OF ANY PROVINCIAL FISCAL NEED GRANT.
 - (c) THE HAMLET TO RECEIVE FROM THE RURAL MUNICIPALITY SUCH PORTION OF THE GENERAL MUNICIPAL PUBLIC WORKS LEVY AS MAY BE AGREED UPON BETWEEN THE COUNCIL AND THE COMMITTEE AND IF AGREEMENT CANNOT BE REACHED AS MAY BE DETERMINED BY THE MUNICIPAL BOARD.
 - (d) THE HAMLET TO PAY THE RURAL MUNICIPALITY FOR ALL WORK REQUESTED BY THE COMMITTEE AND DONE BY THE RURAL MUNICIPALITY WITHIN THE AREA OF THE HAMLET, AT THE SAME RATES CHARGED BY THE RURAL MUNICIPALITY FOR ITS OWN WORK.
- (2) A COPY OF THE MUNICIPAL BY-LAW ESTABLISHING THE HAMLET AND ANY BY-LAW AMENDING THE SAME SHOULD BE FILED WITH THE DEPARTMENT OF MUNICIPAL AFFAIRS.

COMMENT:

There will continue to be many small urban communities scattered across the province which do not have sufficient assessment to function as an incorporated municipal unit, but have aspirations and problems which distinguish them from the surrounding rural municipality. The concept of a hamlet is sound but there have been cases in the past where such communities were not treated fairly by the council of the rural municipality in which they were situated. In other cases they were treated generously by the rural council. The Commission considers it advisable to have a statutory formula to insure fair treatment everywhere. The department should know when these hamlets are established or altered, which is not the case under existing legislation.

7. (1) THE EXISTING ELEVEN RURAL LOCAL GOVERNMENT DISTRICTS SHOULD BE ABOLISHED AND THE THICKLY POPULATED AREAS OF THESE DISTRICTS ANNEXED TO THE ADJOINING RURAL MUNICIPALITIES.
- (2) ALL LANDS OWNED BY THE DISTRICT IN THE SPARSELY POPULATED AREAS SHOULD BE TURNED OVER TO THE CROWN ON THE BASIS OF AN AGREEMENT ARRIVED AT BETWEEN THE ADJOINING RURAL MUNICIPALITY AND THE CROWN. THE LANDS TURNED OVER TO THE CROWN SHOULD BE USED FOR REFORESTATION, COMMUNITY PASTURES, GAME PRESERVES OR RECREATIONAL PURPOSES.

- (3) THE CROWN SHOULD PROHIBIT THE SALE OF ITS LANDS IN THE UNPOPULATED AREAS, ALTHOUGH IT MIGHT BE PERMITTED TO LEASE THEM FOR PASTURE ON THE CLEAR UNDERSTANDING THAT THE LESSEE WILL NOT BE PROVIDED WITH ANY LOCAL SERVICES OR SCHOOLS AND WILL NOT BE PERMITTED TO ERECT ANY PERMANENT DWELLING ON THE LEASED LANDS.
- (4) THE CROWN AND THE ADJOINING RURAL MUNICIPALITIES SHOULD MAKE EVERY EFFORT TO HAVE SETTLERS NOW LIVING IN THESE SPARSELY POPULATED AREAS MOVE INTO THE ADJOINING RURAL MUNICIPAL AREAS, PROVIDING THEM WITH LAND OF EQUAL VALUE AND MOVING THEM WITHOUT COST TO THE SETTLER.

COMMENT:

The Commission believes there is some justification for the complaints of ratepayers in adjoining rural municipalities of the extent of the provincial government's subsidization of settlers in Local Government Districts. The residents of these Districts will never organize themselves into self governing municipal units because it is against their self interest to do so and often there is not sufficient reasonably good contiguous privately owned land to make it practicable.

The Commission realizes it will take considerable time and a lot of diplomacy to induce these settlers to move. The Commission approves present government policy with respect to industrial townsites in unorganized territory. As regards Churchill, the Commission feels any practical solution involves the repeal of exemptions from taxation in any Federal statutes and/or subsidization by the senior governments, as the local ratepayers cannot raise the money necessary to provide reasonable standards of municipal services.

8. REGIONAL MUNICIPAL UNITS OR INTER-MUNICIPAL AREAS SHOULD BE ESTABLISHED COMPOSED OF A NUMBER OF RURAL MUNICIPALITIES AND THE INCORPORATED URBAN UNITS WITHIN THE INCLUDED RURALS, WITH LEGISLATIVE JURISDICTION LIMITED TO DEALING WITH INTER-RURAL AND INTER-URBAN-RURAL PROBLEMS. THE COUNCIL OF THE REGION SHOULD BE COMPOSED OF THE HEADS OF THE COUNCILS OF MUNICIPAL UNITS, BOTH RURAL AND URBAN, WITHIN THE REGION AND ITS BOUNDARIES SHOULD BE CO-TERMINOUS WITH THE OUTER BOUNDARIES OF THE RURAL MUNICIPAL UNITS WITHIN THE REGION. THE JURISDICTION OF THE REGIONAL COUNCIL SHOULD BE CLEARLY DEFINED AND THE RESIDUE OF LOCAL AUTHORITY SHOULD REMAIN WITH THE LOCAL MUNICIPAL UNITS.

COMMENT:

In Manitoba, previous to the mechanization of agriculture, improved facilities for transportation and communication, industrial development and shifts of population, the local community centred around the little red school house or the hamlet with its post office, general store and elevator.

With economic and social developments there has been a growing realization of the interdependence of rural and urban people. Because of these changes,

the natural place to which people gravitate to meet their economic and social needs is the larger urban service-trading centre. As a result, we have some urban communities bulging at the seams and over-flowing into the adjacent rural area. Control of fringe and ribbon development, planning for the future orderly development of the whole area to serve industrial, community and residential needs, the economic and practical extension of municipal utilities and services and the equalization of the costs to provide services for the area, have created a number of inter-rural-urban problems.

These economic and social changes necessarily bring about a conflict between the interests of the individual and the community. Assuming the individual will be reasonably compensated for any loss he may suffer, his interests must be subservient to the interests of the community. The agriculturalist who is now operating on the outskirts of a growing urban community may be compelled to relocate if he wishes to remain in his chosen occupation because the interests of the urban community require his land. The urban dweller who settled in the marginal area to escape taxation and regulation may find his position altered because of the requirements of the growing urban community. Experience has shown it is very difficult to get the councils of the areas affected to agree voluntarily on a plan that reasonably meets the requirements of the situation.

A delegation from the Town of Dauphin appeared before the Commission and presented a brief outlining the difficulties in reaching solutions of the problems involved in the extension of the boundaries of an urban centre and the desirability of some overall control of land use.

The Commission held a special meeting in the City of Brandon and heard representations from the three municipalities involved in a proposed extension of the boundaries of the City. Again emphasis was placed on the overall control of land use and development in the area surrounding an urban centre. At this meeting a large number of interested citizens attended and it was evident there were definite differences of opinion.

The Commission suggested to the parties that they get together and try to work out their problems to their mutual advantage.

It is because of these economic and social developments that the Commission became convinced it must recommend the establishment of municipal regional units.

The regional council should have limited jurisdiction and raise its necessary funds by a levy based on the equalized assessment of the municipal units within its boundaries.

We suggest that the following subjects might be considered as matters over which the regional council should have jurisdiction; again emphasizing that this list is not intended to be exhaustive.

- (a) Overall Town Planning as affecting land use,
- (b) Approval of plans of subdivision and plans of survey after approval by local council,
- (c) Industrial development,
- (d) Inter-municipal major enterprises, such as Parks, Libraries, Community Halls, Rinks and recreational facilities,
- (e) Applications for the extension of the boundaries of urban units within the region,
- (f) Fire and rescue protection,
- (g) Such other powers as are delegated by local councils to the region.

To safeguard against the regional council dragging its feet with regard to inter-rural-urban problems, there should be a statutory provision permitting any municipal council within the region to apply to the Municipal Board for an order to resolve the issues in question. The statutory provision might be along the following lines:

"Where under any Act of the Legislature a municipal corporation within a region is authorized and empowered to provide any service, undertaking, project, local improvement or public work and it appears its proposed action would be of benefit or advantage to another municipal corporation in the region, but the region and interested corporations are unable to agree as to the terms of the proposal or as to the proportion of the cost to be borne by each, the municipal corporation proposing the service, undertaking, project, local improvement or public work upon notice to the region and to each municipal corporation within the region, may apply to the Municipal Board and the Board may fix, determine and award the share, if any, that the adjacent municipal corporation is to pay towards the cost of the service, undertaking, project, local improvement or public work and determine what action the municipal corporation making the application, or the adjacent municipal corporation, or the council of the region, be required to take under the circumstances, and may require the municipal corporation making the application and the adjacent municipal corporation and the council of the region, to observe and perform any terms or conditions laid down by the Board, and the determination and award of the Board shall be final and binding upon the region and upon each of the municipal corporations named therein and may be enforced by any of them in any court having jurisdiction."

9. (1) THE PROVINCE SHOULD NOW ASSUME COMPLETE RESPONSIBILITY, FINANCIAL AND ADMINISTRATIVE, FOR SECONDARY EDUCATION, AND EVENTUALLY FOR ALL EDUCATION.
- (2) THE COMMISSION BELIEVES IT IS IMPRACTICABLE TO SUGGEST AT THIS TIME THAT THE PROVINCE ASSUME THE COMPLETE COST OF EDUCATION. UNTIL THE PROVINCE ASSUMES THE COMPLETE COST OF EDUCATION THE CONTRIBUTION OF THE MUNICIPALITIES TO EDUCATION SHOULD BE BY WAY OF A FIXED UNIFORM ANNUAL MILL RATE AGAINST THEIR BALANCED ASSESSMENTS AND REVIEWED AT LEAST EVERY FIVE YEARS. THE PROCEEDS OF THIS MUNICIPAL LEVY SHOULD BE PAID OVER TO THE PROVINCE. THE PROVINCE SHOULD PROVIDE THE ADDITIONAL MONEYS REQUIRED TO MEET PROVINCIAL STANDARDS. THE PROVINCE SHOULD DECIDE ON THE METHOD OF ADMINISTERING SECONDARY EDUCATION. THE DEFINITION OF BALANCED ASSESSMENT COULD BE IMPROVED IF BUSINESS ASSESSMENT WAS EQUALIZED WITH REAL AND PERSONAL PROPERTY ASSESSMENT.
- (3) ALL EXISTING SCHOOL DISTRICTS, INCLUDING UNIONS, SHOULD BE ABOLISHED AND MUNICIPAL SCHOOL DISTRICTS WITH AN ELECTED SCHOOL BOARD ESTABLISHED, TO ADMINISTER ELEMENTARY EDUCATION WITH BOUNDARIES COTERMINOUS WITH THE ENLARGED RURAL UNIT

AND INCLUDING URBAN UNITS WITHIN THESE BOUNDARIES. IN ASSUMING THE RESPONSIBILITY FOR THE ADMINISTRATION OF SECONDARY EDUCATION, THE PROVINCE MAY CHOOSE TO RETAIN THE PRESENTLY ELECTED BOARDS FOR SCHOOL DIVISIONS, BUT THE COMMISSION LEAVES THIS ENTIRELY IN THE DISCRETION OF THE PROVINCIAL AUTHORITIES.

- (4) THE MUNICIPAL SCHOOL BOARD SHOULD CONSIST OF SUCH NUMBER OF TRUSTEES AS WILL PROVIDE IN EACH RURAL MUNICIPALITY FOR EQUITABLE REPRESENTATION, ON THE BASIS OF POPULATION, FROM THE RURAL MUNICIPALITY AND EACH INCORPORATED URBAN UNIT WITHIN ITS BOUNDARIES. SCHOOL TRUSTEES REPRESENTING THE RURAL MUNICIPALITY SHOULD BE NOMINATED BY WARDS AND REQUIRED TO BE A RESIDENT OF THE WARD BUT SHOULD BE ELECTED BY A MAJORITY OF THE ELECTORS OF THE WHOLE MUNICIPALITY. SCHOOL TRUSTEES REPRESENTING AN URBAN MUNICIPALITY SHOULD BE NOMINATED FOR AND ELECTED BY THE WHOLE URBAN UNIT. MUNICIPAL SCHOOL TRUSTEES SHOULD HOLD OFFICE FOR THREE YEARS, ONE THIRD RETIRING EACH YEAR. THE CHAIRMAN SHOULD BE ELECTED ANNUALLY BY THE MEMBERS OF THE BOARD FROM AMONG THEIR NUMBER. THE EXACT COMPOSITION OF EACH MUNICIPAL SCHOOL BOARD CANNOT BE INDICATED UNTIL THE BOUNDARIES OF THE ENLARGED RURAL UNITS ARE DETERMINED AND DEFINED.
- (5) THE EVOLUTION OF THE ADMINISTRATION OF ELEMENTARY EDUCATION SHOULD TAKE PLACE IN THREE STAGES:
 - (a) THE ELECTION OF A MUNICIPAL SCHOOL BOARD FOR THE ENLARGED RURAL UNIT AND THE URBAN UNITS WITHIN ITS BOUNDARIES.
 - (b) THE ADMINISTRATION OF ELEMENTARY EDUCATION BY A COMMITTEE MADE UP OF MEMBERS OF COUNCILS OF MUNICIPAL UNITS WITHIN THE BOUNDARIES OF THE ENLARGED RURAL UNIT TOGETHER WITH A MINORITY GROUP OF CO-OPTED CITIZEN MEMBERS.
 - (c) THE ADMINISTRATION OF ELEMENTARY EDUCATION BY THE PROVINCE IN THE SAME MANNER AS IT DECIDES TO ADMINISTER SECONDARY EDUCATION.
- (6) IF IN STAGES (a) OR (b) AS OUTLINED ABOVE AN ELEMENTARY MUNICIPAL SCHOOL DISTRICT FEELS IT REQUIRES FUNDS FOR OPERATIONAL PURPOSES IN EXCESS OF THOSE PROVIDED BY THE GENERAL MUNICIPAL MILL RATE AND THE PROVINCIAL CONTRIBUTION, IT SHOULD BE EMPOWERED TO SUBMIT A BY-LAW TO THE RESIDENT RATEPAYERS OF THE MUNICIPAL SCHOOL DISTRICT AND IF THE BY-LAW IS APPROVED BY A MAJORITY OF THE RESIDENT RATEPAYERS, THE MONEY,

IN ANY CASE NOT EXCEEDING TWO MILLS ON THE
BALANCED ASSESSMENT OF THE SCHOOL DISTRICT,
SHALL BE RAISED AS THE BY-LAW PROVIDES, BY
A SPECIAL LEVY ON THE ASSESSMENT OF THE
SCHOOL DISTRICT AND BE PAID BY THE COUNCILS
TO THE TRUSTEES OF THE MUNICIPAL SCHOOL
DISTRICT.

COMMENT:

The Commission realizes it is impracticable to suggest that the Province forthwith assume full financial responsibility for education. The evolution of responsibility for education will have to be by stages and at the present time the municipalities will have to make a contribution to this service.

The Commission is more interested in having the municipal financial liability for education fixed by a uniform mill rate levy, subject to review at least every five years, than in requesting additional grants for education. Any proposed uniform mill rate would be lowered if any substantial increase in municipal assessments resulted from the abolition of existing exemptions from municipal taxation.

In Manitoba the amount contributed in 1961 by all municipalities to school purposes amounted to 39.53% of the total municipal budgets. According to the Canadian Tax Foundation the expenditures in 1960 for school purposes by the municipal and school authorities in Manitoba was 51.1% of the total expenditures for this purpose. According to this same authority "there seems to be no doubt among informed observers that school costs will continue to rise". On the present basis of sharing school costs in Manitoba there will be as a result a continuing rise in the municipal share of these costs.

While the Commission believes that eventually the Province should assume the full cost of education, it realizes it is impracticable to suggest that this be done forthwith and it should be considered in conjunction with the other recommendations of this Commission.

The Commission therefore suggests that pending the result of the proposed enquiry by the government into provincial-municipal relations, the municipal costs of education be frozen immediately at the 1962 level. This could be done by revising the formula for grants to education in such a manner that, without affecting other existing grants to municipalities, the total increased costs of education be assumed by the Province and no share of these increased costs be permitted to fall upon the municipalities.

While the province has increased its grants for education, it has at the same time increased its powers of supervision over school boards.

According to a survey made in 1960, there are in Manitoba 25 rural municipalities, that in addition to school divisions, each have 25 or more individual school districts, which works out on the average to more than three elementary school districts per township.

As of June 30th, 1961, despite consolidations, there were over 1,500 elementary school districts in Manitoba.

There is a great variance in the special school rate levies. In one rural municipality which has 58 elementary school districts, the special levy varies from 0 mills to 44 mills.

10. (1) NO PROPERTY, NO BUSINESS AND NO TRADE OR CALLING SHOULD BE EXEMPT FROM THE PAYMENT OF MUNICIPAL TAXES. THIS RECOMMENDATION INVOLVES THE REPEAL OF ALL EXISTING STATUTORY EXEMPTIONS. IN ANY CASE WHERE UNDUE HARDSHIP WOULD RESULT THE COUNCIL OF THE MUNICIPALITY CAN CANCEL THE TAXES AND ASSUME THE RESPONSIBILITY OF JUSTIFYING ITS ACTION.
- (2) SPECIAL LEGISLATION NOW IN FORCE WHICH GRANTS EXEMPTIONS OR FIXED ASSESSMENTS SHOULD BE REVIEWED BY THE LEGISLATURE WITH A VIEW TO REPEALING OR MODIFYING SUCH LEGISLATION.
- (3) A STATUTORY PROVISION SHOULD BE ENACTED PROHIBITING A MUNICIPALITY FROM GRANTING TAX EXEMPTIONS, FIXED ASSESSMENTS OR SPECIAL RATES FOR SERVICES PROVIDED BY MUNICIPAL UTILITIES.

COMMENT:

In 1961 in the whole province, the total value of municipal tax exemptions was shown as over 260.5 million dollars while the total taxable assessment was 1,214.25 million dollars. The exemptions were 21.46% of the total taxable assessment. Unfortunately these figures are not complete as they do not include the amount of the exemptions for farm buildings or one third of the assessment of urban buildings. If the figures for total exemptions bore the same ratio as the figures in the rural municipality referred to later in this report, the elimination of all exemptions might reduce the overall mill rate by one third.

People interested in the financial position of a municipality mainly look at the taxable assessment, the source of municipal revenues. In considering municipal taxation it might be well to point out that if we take the average over a five year period, during the depression 1933-1937, of the total municipal and school levies in the whole of Manitoba, and compare this with the average of a five year period, 1957-1961, and reduce the latter average to a common level of dollar value with the depression average, we find that over this 25 year period total municipal and school levies in the whole province increased by some 67.66% while the total school levies increased by some 124.95%. An analysis of these figures shows that the increase of purely municipal levies is only some 26%. A comparison of the average total equalized assessment values, again reduced to a common level of dollar value, shows that the increase in assessment values is only some 5.2%.

The financial difficulties of the municipalities and the increasing burden of land taxation undoubtedly arises from the increasing municipal costs of education. If this cost could be reasonably stabilised, municipalities could by fully utilizing their present sources of revenue, look forward to the future with confidence.

The exemption of farm buildings and one third of urban buildings began at a time when it was thought necessary to encourage people to break up land and engage in agriculture and to induce citizens to build homes. The Commission suggests the time is past when this is necessary. If citizens insist on the

municipality providing services they must pay for them or do without the services.

The Commission was fortunate in being able to review a new assessment for a rural municipality in Manitoba in which the Provincial Municipal Assessor actually assessed and set out in the roll the assessment value of all farm buildings now exempt and the value of other buildings now exempt at two thirds their value and also the assessed value of land now exempt. This assessment was analyzed and disclosed the following facts.

Taxable Land	\$ 4,262,210.	
Taxable Buildings at 2/3 value	<u>\$ 1,728,770.</u>	
Total Taxable		\$ 5,990,980.
Total Exempt Land	\$ 164,020.	
Total Exempt Farm Buildings at 2/3 value	\$ 1,354,650.	
Total Exempt other Buildings at 2/3 value	<u>\$ 231,480.</u>	
Total Exempt		<u>\$ 1,750,150.</u>
Total present Taxable and Exempt		<u>\$ 7,741,130.</u>

Taxable Land	\$ 4,262,210.	
Taxable Buildings at full value	<u>\$ 2,593,160.</u>	
Total Land & Buildings now taxable at full value		<u>\$ 6,855,370.</u>
Exempt Land	\$ 164,020.	
Exempt Farm Buildings at full value	\$ 2,031,970.	
Exempt other Buildings at full value	<u>\$ 347,220.</u>	
		<u>\$ 2,543,210.</u>
Total Value Land and Buildings Taxable and Exempt at full value		<u>\$ 9,398,580.</u>

TABULATION A

Taxable Assessment with Assessable Buildings at 2/3 value	\$ 5,990,980.
Add Exempt Farm Buildings at 2/3 value	<u>\$ 1,354,650.</u>
Total	\$ 7,345,630.

$$\begin{aligned} \text{Percent increase} &= \frac{7,345,630}{5,990,980} = 122.61\% \\ &\text{or } 22.61\% \end{aligned}$$

$$\begin{aligned} \text{Levy on } 5,990,980 @ 48 \text{ mills} &= 287,567.04 \\ \text{Mill rate on } 7,345,630 \text{ to raise } \$287,567.04 &= \\ \frac{287,567.04}{7,345,630} &= 39.148 \text{ mills} \\ &\text{or a reduction in mill rate of } 18.442\% \end{aligned}$$

TABULATION B

Total Assessment (All Land and All Buildings @ 100% value) \$ 9,398,580.
 - Made up as follows:

Taxable Land	\$ 4,262,210
Exempt Land	\$ 164,020
Taxable Buildings @ 100%	\$ 2,593,160
Exempt Farm Buildings @ 100%	\$ 2,031,970
Exempt Other Buildings @ 100%	\$ 347,220
	<u>\$ 9,398,580</u>

Percent increase = $\frac{9,398,580}{5,990,980} = 156,879$ or 56.879

Mill rate to raise 287,567.04 on 9,398,580

= 287,567.04 = 30.597 mills.

Or a reduction in mill rate of 36.256%

From Tabulation A there can be deduced the following formula.

"If the assessment of a municipality is increased by 22.61% by the repeal of the existing exemption of farm buildings and their inclusion at two thirds of their value and the municipality raises the same amount of revenue, the mill rate will be reduced by 18.442% and this will not result in an increase in taxes to any taxpayer whose exemptions for farm buildings does not exceed 22.61% of his former land assessment."

From Tabulation B there can be deduced the following formula.

"If the assessment of a municipality is increased by 56.879% by the repeal of all existing exemptions and their inclusion in the assessment, land and buildings at full value, and the municipality raises the same amount of revenue, the mill rate will be reduced by 36.256% and this will not result in an increase in taxes to any taxpayer whose existing exemptions do not exceed 56.879% of his former taxable assessment."

If the present trend, towards making agriculture strictly a commercial business continues, municipalities will have to consider the advisability of making this type of business subject to business tax the same as other commercial enterprises.

These recommendations also involve the repeal of the exemption of Crown, University, School, and institutional lands and buildings no matter to what use such lands and buildings are put. It will be argued that it is unfair to permit the municipality in which Crown or University buildings or large industries are located to reap the benefit of the taxation of this property. It should be pointed out that if the recommendation for a uniform fixed mill rate for education is approved, the revenue accruing to individual municipalities would be partly redistributed among all the municipalities of the province.

It will also be argued that the owners of homes in the marginal income group would be unfairly burdened.

Municipal councils have always had the power to cancel in whole or in part any taxes or any debt or moneys owing to the municipality. It is suggested that the exercise of this power is a more practical and efficient way of dealing with

the problems of this group than a blanket statutory exemption which would apply to some who do not require it. As an alternative if the government feels it is necessary to subsidize the owners of homes in the marginal income group, this could be done either by providing additional exemptions under the Income Tax Act where their income is disclosed - or by welfare allowances, rather than by wholly or partially exempting property from municipal taxation.

If municipalities are prohibited from giving exemptions to industries or fixed assessments or special rates for water or other municipal services, these matters will cease to be factors in locating industries.

11. (1) A UNIFORM MUNICIPAL BUSINESS TAX STATUTE SHOULD BE ENACTED SETTING VARYING RATES APPLICABLE TO DIFFERENT TYPES OF BUSINESS. IT SHOULD INCLUDE EVERY PERSON CARRYING ON, OR ENGAGED IN, ANY BUSINESS, TRADE, MANUFACTORY, OCCUPATION, ART, PROFESSION, MEANS OF PROFIT OR LIVELIHOOD, OR THE PROVIDING OF SERVICES.
- (2) A STATUTORY DEFINITION OF THE TERM "CARRYING ON BUSINESS IN THE MUNICIPALITY" SHOULD BE ENACTED, WHICH IS MORE COMPREHENSIVE THAN THE DEFINITION GIVEN BY THE COURTS TO THE PHRASE "CARRYING ON BUSINESS".

COMMENT:

The Commission suggests that legislation be drafted to provide that every person carry on a business in the municipality, or engaged in any business, trade, manufactory, occupation, art, profession, means of profit or livelihood or the provision of services, be subject to business taxation. In this legislation should be included Section 1055 (1) (2) of the Municipal Act. Every type of business should be classified with different rates of taxation applicable to each type of business. The basis of assessment should be the annual rental value of the premises which is occupied or used, in any way, for the purposes of the business, excepting only premises used solely for residential purposes.

The following definition of "CARRYING ON BUSINESS IN THE MUNICIPALITY" might be considered.

"Without limiting the ordinary meaning of the words 'carrying on business', the taking of orders by travellers or agents for goods, wares or merchandise, to be subsequently imported into the municipality to fill the orders, or the selling of goods, wares, merchandise or services by correspondence, by telephone, or by or through an agent or employee, whether or not the vendor has a resident agent or representative or a warehouse or office or place of business in the municipality, shall be deemed to be carrying on business in the municipality."

12. THE PROVINCE SHOULD LICENSE PERSONS CARRYING ON BUSINESS THROUGHOUT THE PROVINCE BY MEANS OF MOTOR, AIRCRAFT, MARINE OR OTHER TRANSPORT.

COMMENT:

This type of merchandising has increased greatly during recent years.

In the past some municipalities were inclined to impose prohibitive license fees. Where the business was carried on throughout a number of municipalities, a reasonable fee for an individual municipality, meant in the aggregate, a substantial levy on the business. People engaging in this type of merchandising will not object to paying reasonable business taxes or licenses for the privilege. Owing to the nature of the operation, the levying of taxation would have to be administered by a central authority or the government. If the revenue was collected by the government consideration might be given to its redistribution among the municipalities.

13. THERE SHOULD BE A STATUTORY LIMITATION OF THE AMOUNT OF THE MUNICIPAL LICENSE FEE IMPOSED SOLELY FOR MUNICIPAL REGULATION AND CONTROL OF A BUSINESS OR CALLING.

COMMENT:

A clear distinction should be made between license fees imposed by a municipality solely for the purpose of regulating a business or calling and license fees imposed for the purpose of raising revenue. The former should be purely nominal in amount and this should be made statutory. The latter should be correlated and tied in with the provisions providing for business taxation.

14. THE PROVISIONS RESPECTING MUNICIPAL PERSONAL PROPERTY TAXATION SHOULD BE REPEALED, EXCEPT AS REGARDS RAILWAYS, PIPE LINES, GAS DISTRIBUTION SYSTEMS, TELEPHONE, TELEGRAPH, HYDRO, RADIO AND TELEVISION TRANSMISSION AND OTHER SPECIAL TYPES OF PERSONAL PROPERTY AND THE ASSESSMENT SHOULD BE REVIEWED EVERY FIVE YEARS.

COMMENT:

From the administrative standpoint, taxation of all types of personal property is difficult and costly to efficiently administer. It is also subject to evasion. For these reasons, except for railways, pipelines, gas distribution systems and other special types of personal property, it has been largely discarded as a satisfactory base for raising municipal revenue. As a matter of fact, municipalities in Manitoba have never exercised their complete jurisdiction under existing legislation, e.g. taxation of bonds and debentures.

15. THE EXISTING STATUTORY PROVISIONS FOR THE IMPOSITION OF POLL TAX LEVY AND STATUTE LABOUR LEVY SHOULD BE REPEALED.

COMMENT:

Because of the fluidity of population and the mechanization of public works operations, these forms of local taxation are outdated.

16. THE PROVINCE AND THE MUNICIPALITIES SHOULD JOINTLY CREATE AN INCORPORATED COOPERATIVE NON-PROFIT FINANCIAL ORGANIZATION, UNDER INDEPENDENT MANAGEMENT, FROM WHICH THE MUNICIPALITIES COULD BORROW MONEY, AT REASONABLE RATES OF INTEREST, TO FINANCE MUNICIPAL CAPITAL PROJECTS.

COMMENT:

At present it is difficult for many municipalities to borrow money for municipal capital projects at reasonable rates of interest. It is not easy to understand the reason for this situation when the lender has ample security by way of tax levies on all the taxable property in the municipality for the repayment of the debt and in case of default, the levy of a sheriff's rate. Possibly it is a hangover from the municipal defaults during the depression era - although the losses incurred by the lenders were not substantial.

The majority of the members of the Commission is of the opinion that this should be a provincial organization rather than a federal one as suggested by the Canadian Federation of Mayors and Municipalities. Municipalities in the smaller provinces would not have much success in competition for funds with municipalities in the older and wealthier provinces.

17. THE FISCAL YEAR FOR ALL TYPES OF LOCAL GOVERNMENTS SHOULD BE UNIFORM WITH THE FISCAL YEAR OF THE GOVERNMENT OF THE PROVINCE AND THE GOVERNMENT OF CANADA, AND THE CLASSIFICATIONS OF REVENUES AND EXPENDITURES IN THE FINANCIAL STATEMENTS OF THE PROVINCE, THE MUNICIPALITIES, SCHOOL DISTRICTS AND OTHER LOCAL GOVERNMENT AGENCIES, SHOULD BE MADE UNIFORM.

COMMENT:

There would be certain difficulties in the year in which the change was made effective, but this temporary condition would soon be overcome and would eventually be eliminated by the benefits of having more complete and uniform financial statements for all levels of government.

As pointed out elsewhere in this report, it is very difficult at present to obtain financial figures for any twelve month period on which representatives of the province, the municipalities and school authorities can agree.

18. THE DATES FOR THE NOMINATION AND ELECTION OF MEMBERS OF COUNCIL SHOULD BE UNIFORM THROUGHOUT THE PROVINCE.

COMMENT:

There seems no valid reason why these dates should not be uniform. Some confusion would be avoided and it might increase the interest in civic affairs.

19. THE EXISTING STATUTORY PROVISION FOR THE PREPARATION AND PRINTING OF LISTS OF MUNICIPAL ELECTORS AND RATEPAYERS SHOULD BE REVISED. AN ENUMERATION OF ELECTORS AND RATEPAYERS SHOULD BE MADE COMPULSORY OR THEY SHOULD BE REQUIRED TO REGISTER. SUFFICIENT TIME SHOULD BE ALLOWED BETWEEN NOMINATION DAY AND ELECTION DAY TO PERMIT THE PREPARATION AND PRINTING OF LISTS. IT SHOULD ONLY BE NECESSARY TO PREPARE AND PRINT LISTS WHEN A VOTE IS REQUIRED.

COMMENT:

The electoral franchise is a valuable asset of the citizen in a democratic

state. Evidently it is not so recognized, judging by the small percentage of electors who exercise it. Perhaps if a little effort was required to get on the list of electors it would be more appreciated.

Modern office equipment would permit the lists to be prepared in the municipal office in a comparatively short period of time.

With modern means of communication an enumeration should be quite possible at any time of the year.

Expense could be avoided if lists were prepared only when required.

20. WARDS IN MUNICIPAL ADMINISTRATION SHOULD BE ELIMINATED EXCEPT FOR THE NOMINATION OF CANDIDATES FOR THE RURAL COUNCIL OTHER THAN THE REEVE. THE NOMINEE FOR ELECTION AS A COUNCILLOR SHOULD BE REQUIRED TO BE A RESIDENT OF A WARD, BUT SHOULD BE ELECTED BY A MAJORITY OF THE ELECTORS OF THE WHOLE MUNICIPALITY. WARDS SHOULD BE ABOLISHED IN URBAN UNITS AND CANDIDATES FOR COUNCIL BE NOMINATED AND ELECTED AT LARGE.

COMMENT:

Good arguments can be advanced for the elimination of wards altogether and for the nomination and election of members of the council at large but the Commission feels that because in the proposed larger rural units there might be a substantial urban vote or there might be blocks of population of different ethnic origins, it is advisable to retain wards in the rural units, for the nomination of members of the rural council except the Reeve. If the candidates were nominated from different parts of the rural municipality, it might increase the interest of the electors in the election. Wards in the urban municipalities should be abolished, and members of council elected at large.

21. MEMBERS OF THE MUNICIPAL COUNCIL AND SCHOOL AUTHORITIES SHOULD BE ELECTED FOR A THREE YEAR TERM, ONE THIRD RETIRING EACH YEAR. THE HEAD OF THE COUNCIL SHOULD BE ELECTED FOR A THREE YEAR TERM. THE CHAIRMAN OF THE SCHOOL BOARD BY THE BOARD ANNUALLY FROM AMONG ITS MEMBERS.

COMMENT:

This gives a continuing majority of experienced members in council and would permit the preparation of municipal budgets at an earlier date.

22. NEWLY ELECTED MEMBERS OF COUNCIL OR THE SCHOOL AUTHORITY SHOULD ASSUME OFFICE ON THE FIRST DAY OF THE MONTH FOLLOWING THEIR ELECTION.

COMMENT:

The defeated councillor or trustee may be inclined to lose interest for the remainder of the current year and may intentionally complicate matters for the incoming member.

23. THE DEFINITION OF A "RATEPAYER" ELIGIBLE TO VOTE ON ALL MONEY BY-LAWS SHOULD BE RESTRICTED TO A RESIDENT RATEPAYER AND THIS QUALIFICATION SHOULD BE MADE UNIFORM FOR ALL MONEY BY-LAWS OF LOCAL GOVERNMENT.

COMMENT:

The resident ratepayers are the ones most vitally interested in the development of the municipality and the provision might help to discourage speculative land holding. The definition should be uniform in all spheres of local government.

24. MUNICIPAL TAX CANCELLATION BY-LAWS SHOULD REQUIRE TO BE PASSED BY A MAJORITY OF THE WHOLE COUNCIL AND THE EVIDENCE TO BE FILED WITH THE MINISTER SHOULD SET FORTH IN DETAIL, WITH RESPECT TO EACH ITEM INCLUDED IN THE BY-LAW, THE REASON FOR THE CANCELLATION OF THE TAXES.

COMMENT:

If the existing statutory exemptions from municipal taxation are repealed there may be a tendency on the part of councils to annually grant exemption by the cancellation of taxes. It is therefore necessary that a majority of the whole council should be in favour of the cancellation and that adequate reasons for the cancellation be submitted to the Minister when requesting his approval of the By-law.

25. SECTIONS 640 TO 647 BOTH INCLUSIVE OF THE MUNICIPAL ACT SHOULD BE REPEALED.

COMMENT:

These are provisions providing for a ratepayers committee in subdivided areas in a rural municipality. The Commission believes the recommended provisions for hamlets will be sufficient.

26. SEPARATE ACTS SHOULD BE ENACTED FOR
- (a) CITIES
 - (b) TOWNS AND VILLAGES
 - (c) REGIONAL OR INTER-MUNICIPAL UNITS
 - (d) RURAL MUNICIPALITIES

COMMENT:

The Commission believes if separate acts were provided for each type of municipal unit, interpretation would be easier and clarification achieved. To save duplication the legislation might be divided into various parts, some parts applying to all municipalities and some applicable only to a particular type of unit. This recommendation would also eliminate many of the special acts now on the statute books.

27. MANY OF THE EXISTING MUNICIPAL BOARDS SUCH AS PARK'S BOARD, COMMUNITY CENTRE BOARD, PUBLIC RECREATION COMMISSION AND JOINT MUNICIPAL BOARDS SHOULD BE ABOLISHED.

COMMENT:

The administration of these services can be done by a committee of council with a minority of co-opted citizen members, if this is considered desirable. The advantages are

- (a) responsibility is fixed on the council
- (b) confusion among citizens avoided
- (c) with larger municipal units the council can confine its efforts to determining policy and leave the details of administration to competent and trained staff.

Some of the joint municipal boards can be eliminated because their duties will be taken over by the regional or inter-municipal council.

28. MUNICIPAL MONEY BY-LAWS FOR THE IMPOSITION OF TAXES, GENERAL, SPECIAL, OR LOCAL IMPROVEMENT, OR FOR THE LEVYING OF SERVICE RATES, OR FOR THE USE OF ANY SURPLUS OR RESERVE FUNDS OF THE MUNICIPALITY, TO PROVIDE FOR THE ESTABLISHMENT OF A PUBLIC UTILITY IN THE MUNICIPALITY, SHOULD AFTER ITS FIRST READING, BE SUBMITTED TO BOTH THE MUNICIPAL BOARD AND TO THE PUBLIC UTILITY BOARD FOR THEIR RESPECTIVE APPROVAL, AND AFTER SUCH APPROVAL BE SUBMITTED TO THE RATEPAYERS OF THE CORPORATION.

COMMENT:

The Commission considers it advisable for the Utility Board to review proposed utility rates and tax rates to insure that as between the users of the utility and the general tax payer, the proposed rates are just and equitable.

The statutory provision might be along the following lines.

"Whenever the council of a municipal corporation proposes to enact a by-law, contracting a debt not payable within the year when it was contracted, by borrowing money, issuing debentures or otherwise, to provide for the establishment of a public utility, and for the imposition of taxes, either general, special, or local improvement, on its ratepayers, or any part of them, or for the levying of rates on the users of the utility, or any part of them, or for the use of any surplus or reserve funds of the corporation or any part of them, to provide for the establishment of the public utility and to pay the debt created by the by-law, the by-law, after the first reading thereof, shall be submitted to both "The Municipal Board" and "The Public Utilities Board" for their respective approval, and after such approval be submitted to the ratepayers of the corporation.

29. THE BOUNDARIES OF PROVINCIAL ADMINISTRATIVE AREAS SHOULD BE MADE COTERMINOUS WITH THE BOUNDARIES OF EITHER THE ENLARGED RURAL MUNICIPALITY OR THE SUGGESTED REGIONAL OR INTER-RURAL-URBAN-MUNICIPAL UNIT.

COMMENT:

Over the years, the province has established some 30 different types of administrative divisions or areas. There has been practically no attempt to co-ordinate the activities, the boundaries or the sizes of these various

administrative areas. The first job seems to be to reorganize the municipal and school district boundaries and then tie the administrative areas into this local government set up. Recommendations 29-30 and 31 are particularly tasks for the Commission to be established by the Provincial Government.

30. WHEREVER POSSIBLE, THE DUPLICATION OF PROVINCIAL AND MUNICIPAL ADMINISTRATIVE PERSONNEL SHOULD BE ELIMINATED.

COMMENT:

According to a study made by the Commission, there was in 1961 in Manitoba one government representative, elected or appointed, for every 3.75 families, the average family to consist of from 5 to 6 persons.

While certain technical personnel will be necessary to administer some of the provincial services, the duplication of administrative staffs as between the province and the municipalities can be reduced. Enlarged municipal staff could do administrative work for the province under provincial audit and supervision.

31. THE ACTIVITIES OF AUTHORITIES COMPOSED OF REPRESENTATIVES OF BOTH THE PROVINCE AND THE MUNICIPALITIES SHOULD BE STREAMLINED AND CO-ORDINATED.

COMMENT:

With the separation of responsibilities as between the province and the municipalities and the elimination of areas of joint responsibility, some of the existing boards could be abolished.

32. THE PROVINCIAL GOVERNMENT SHOULD ESTABLISH A QUALIFIED BODY, ADEQUATELY EQUIPPED WITH TECHNICAL AND RESEARCH STAFF AND FUNDS, TO WORK OUT THE DETAILS OF THE POLICIES APPROVED BY THE MUNICIPALITIES AND THE GOVERNMENT FOR THE IMPROVEMENT OF PROVINCIAL-MUNICIPAL RELATIONS, MUNICIPAL TAXATION AND FINANCE AND THE REORGANIZATION OF LOCAL GOVERNMENT.

COMMENT:

The Municipal Enquiry Commission had neither the technical staff, research personnel or the funds to do the detailed work. As its members came from different parts of the province, the Commission met only once a month. The members could not spare the time to visit the various parts of the province which is essential if any satisfactory overall plan of reorganization is to be achieved.

CONCLUSION

It is the firm belief of this Commission that local government is imperative in our democratic society. The changes recommended in this report will serve to strengthen local government by making the elected local government bodies responsible for providing those services which they can best administer and for the levying of the necessary funds to pay for such services, within the tax resources available to them, without the financial crutch which the Province has

provided and which local authorities have so readily accepted. The inevitable result is that the provincial government became more and more involved in local affairs and the local authority lost more and more of its autonomy. If this is allowed to continue, all services will become centrally controlled with sad consequences for all residents of Manitoba in general and for the Province and local authorities in particular.

The Commission desires to express its sincere appreciation to the Provincial Government for its initial grant of \$2,000.00 towards the expenses of the Commission and for providing rooms for the Commission to hold its monthly meetings. Its thanks are also extended to the various Departments of the Provincial Government and their officials who willingly provided whatever detailed information the Commission requested from time to time.

Attached to this report are special municipal statistics prepared by the Department of Municipal Affairs, from the audited financial reports of the municipalities, at the request of the Commission. These merit careful study by every person interested in the development of local government in this province.

The foregoing unanimous report of the Municipal Enquiry Commission is respectfully submitted by



D. F. Rose.



H. A. Cochran.



C. N. Argue.



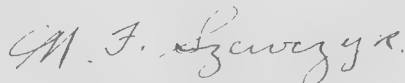
H. L. Henderson.



Lawrence Smith.



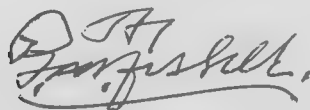
C. N. Kushner.



M. F. Szewczyk.



A. W. Vincent.



R. M. Fisher.

PROVINCE OF MANITOBA

MUNICIPAL EXPENDITURE ANALYSIS BY FUNCTION

1961 AND

RELATED STATISTICS FOR 1956 AND 1960

RURALS, SUBURBANS, VILLAGES, TOWNS, CITIES

NOTE: THE MUNICIPAL EXPENDITURE ANALYSIS DOES NOT INCLUDE PROVINCIAL ASSISTANCE BY WAY OF SCHOOL GRANTS AND OTHER GRANTS AND AIDS WHICH ARE PAID DIRECTLY TO OTHER LOCAL AGENCIES AND UNITS OR WHICH GO TO THE GENERAL SUPPORT OF SERVICES AT THE LOCAL LEVEL. UNCONDITIONAL GRANTS AND GRANTS IN LIEU OF TAXES ARE ALSO EXCLUDED. ALTHOUGH THESE ARE PAID DIRECTLY TO MUNICIPAL TREASURIES THEY ARE NOT ALLOCATED HERE AGAINST ANY SPECIFIC SERVICES. THE AGGREGATE VALUE OF ALL PROVINCIAL ASSISTANCE IS INDICATED IN THE TABLE IMMEDIATELY FOLLOWING.

AGGREGATE VALUE OF PROVINCIAL ASSISTANCE (1) TO LOCAL

GOVERNMENT 1957 - 58 AND 1961 - 62 (MAIN ESTIMATES)

	1957 - 58	1961 - 62	INCREASE OR (DECREASE) 1961 - 62/1957 - 58
<u>DIRECT AID</u>			
UNCONDITIONAL GRANTS			
EDUCATION	\$ 1,996,403.	\$ 2,506,833.	\$ 510,430.
HEALTH (2)	11,477,356.	25,755,392.	14,278,036.
WELFARE (3)	2,069,364.	1,098,160.	(971,204.)
HIGHWAYS & BRIDGES	1,422,504.	1,368,000.	(54,504.)
DRAINAGE & CONSTRUCTION	4,125,063.	6,339,500.	2,214,437.
MISCELLANEOUS (INCLUDES GRANTS IN LIEU OF TAXES)	530,800.	1,493,105.	962,305.
	2,599,823.	3,286,595.	686,772.
TOTAL DIRECT AID	\$24,221,313.	\$41,847,585.	\$17,626,272.
<u>INDIRECT AID</u>			
TEACHERS' RETIREMENT FUND			
HOSPITAL CONSTRUCTION GRANT	\$ 584,024.	\$ 508,800.	\$ (75,224.)
SOCIAL ALLOWANCES	410,000.	1,152,000.	742,000.
HEALTH SERVICES (2)	3,121,840.	10,829,075.	7,707,235.
EDUCATION OF HANDICAPPED CHILDREN	2,254,618.	4,341,860.	2,087,242.
	104,884.	283,135.	178,251.
TOTAL INDIRECT AID	\$ 6,475,366.	\$17,114,870.	\$10,639,504.
TOTAL DIRECT & INDIRECT AID	\$30,696,679.	\$58,962,455.	\$28,265,776.

(1) THE ABOVE SCHEDULE SETS OUT PROVINCIAL FUNDS WHICH BY DEFINITION TO DIRECTLY OR INDIRECTLY TO THE SUPPORT OF LOCAL GOVERNMENT INCLUDING ORGANIZED MUNICIPALITIES AND ALL OTHER LOCAL AGENCIES AND UNITS.

(2) EXCLUDING MANITOBA HOSPITAL SERVICES PLAN

(3) EXCLUDING SOCIAL ALLOWANCES

MUNICIPAL STATISTICS

TABLE OF CONTENTS

- 48 -

PROVINCE OF MANITOBA

SUMMARY

1961

RURALS

POPULATIONS 1961 -

234,900

SUBURBANS

67,643

VILLAGES

21,921

	1961 COSTS	PER CAP.	PER CENT.
SCHOOLS	\$8,243,220.	\$35.09	44.72
DEBENTURES - GENERAL	56,768.	.24	7.99
METRO GRANTS	...	...	...
UTILITY	...	...	...
METRO	36,565.	.16	4.32
DEFERRED LIABILITIES	229,286.	.98	5.46
OTHER	700,154.	2.98	3.95
	9,265,953.	39.45	66.82
CONTROLLABLE:			
PUBLIC WORKS	7,122,291.	30.32	13.77
GRANTS	(1,855,282.)	(7.90)	(2.06)
PROTECTION	499,307.	2.13	2.80
GRANTS	(75,570.)	(.32)	(.83)
SOCIAL SERVICES	688,301.	2.93	1.68
GRANTS	(148,623.)	(.80)	(.46)
RECREATION & COMMUNITY SERVICES	170,246.	.92	1.13
GRANTS	...	...	...
FIXED ASSETS	676,159.	2.88	1.23
RESERVES	609,297.	2.59	1.18
UTILITY OPERATING	9,891.	.04	2.88
MISCELLANEOUS	20,559.	.09	.26
ADMINISTRATION	1,529,729.	6.51	5.19
	\$18,512,298.	\$78.81	100.00%

TOWNS

POPULATION 1961 -

83,085

	1961 COSTS	PER CAP.	PER CENT.
SCHOOLS	\$2,479,711.	\$29.85	36.56
DEBENTURES - GENERAL	182,122.	2.19	2.68
METRO GRANTS	...	...	...
UTILITY	...	...	...
METRO	859,340.	10.34	12.67
DEFERRED LIABILITIES	11,912.	.14	.18
OTHER	38,011.	.46	.56
	21,052.	.31	.31
	3,592,148.	43.23	52.96
CONTROLLABLE:			
PUBLIC WORKS	1,325,141.	15.95	19.54
GRANTS	(238,735.)	(2.87)	(3.52)
PROTECTION	730,086.	8.79	10.76
GRANTS	(1,263.)	(.02)	(.02)
SOCIAL SERVICES	237,459.	2.86	3.50
GRANTS	(68,358.)	(.82)	(1.01)
RECREATION & COMMUNITY SERVICES	265,586.	3.20	3.92
GRANTS	(2,342.)	(.03)	(.03)
FIXED ASSETS	154,977.	1.87	2.28
RESERVES	110,389.	1.33	1.63
UTILITY OPERATING	37,221.	.45	.55
MISCELLANEOUS	8,134.	.09	.12
ADMINISTRATION	632,706.	7.61	9.32
	\$6,783,179.	\$81.64	100.00%

CITIES

439,190

	1961 COSTS	PER CAP.	PER CENT.
SCHOOLS	\$20,208,430.	\$79.39	37.39
DEBENTURES - GENERAL	5,683,268.	10.82	(.83)
METRO GRANTS	(447,314.)	(.35)	(.28)
UTILITY	189,591.	.43	.35
METRO	4,586,381.	8.49	10.44
DEFERRED LIABILITIES	162,493.	.37	.30
OTHER	472,173.	1.08	.87
	30,855,622.	70.25	57.09
CONTROLLABLE:			
PUBLIC WORKS	3,317,181.	7.56	6.14
GRANTS	(32,519.)	(.07)	(.06)
PROTECTION	11,159,074.	25.41	20.64
GRANTS	...	...	...
SOCIAL SERVICES	3,435,075.	7.82	5.36
GRANTS	(1,890,936.)	(4.31)	(3.50)
RECREATION & COMMUNITY SERVICES	2,292,254.	5.22	4.24
GRANTS	(7,000.)	(.02)	(.01)
FIXED ASSETS	889,791.	2.03	1.65
RESERVES	154,040.	.35	.29
UTILITY OPERATING	131,586.	.30	.24
MISCELLANEOUS	1,554,840.	3.54	2.88
ADMINISTRATION	2,183,269.	4.97	4.04
	\$54,042,277.	\$123.05	100.00%

ALL MUNICIPALITIES

846,739

	1961 COSTS	PER CAP.	PER CENT.
SCHOOLS	\$34,416,800.	\$46.01	39.53
DEBENTURES - GENERAL	6,441,306.	12.94	7.40
METRO GRANTS	(447,314.)	(1.02)	(.51)
UTILITY	1,389,488.	.43	1.60
METRO	4,983,976.	10.44	5.72
DEFERRED LIABILITIES	456,940.	.37	.54
OTHER	1,447,419.	1.08	1.66
	48,696,615.	70.25	55.94
CONTROLLABLE:			
PUBLIC WORKS	12,894,094.	7.56	14.81
GRANTS	(2,304,653.)	(.07)	(.26)
PROTECTION	13,083,070.	25.41	15.03
GRANTS	(76,876.)	(.08)	(.09)
SOCIAL SERVICES	4,520,464.	7.82	5.19
GRANTS	(2,147,925.)	(4.31)	(2.47)
RECREATION & COMMUNITY SERVICES	2,832,484.	5.22	3.25
GRANTS	(9,342.)	(.02)	(.01)
FIXED ASSETS	1,828,976.	2.03	2.10
RESERVES	1,084,126.	.35	1.24
UTILITY OPERATING	208,783.	.30	.25
MISCELLANEOUS	1,616,693.	3.54	1.86
ADMINISTRATION	4,837,317.	4.97	5.55
	\$87,065,826.	\$123.05	100.00%

RURALS

1956

1960

1961

No.	RURALS	POPULA- TION	ACTUAL ASSESSMENT	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	(1961) POPULA- TION	ACTUAL ASSESSMENT	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	ACTUAL ASSESSMENT	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA
1	ALBERT	1113	\$1,851,620.	\$ 1,664.	\$1,807,000.	\$1,624.	952	\$1,864,930.	\$1,959.	\$1,826,000.	\$1,918.	\$1,863,780.	\$1,958.	\$1,827,000.	\$1,919.
2	ARCHIE	1107	1,303,120.	1,177.	2,273,000.	1,150.	1052	1,463,970.	1,392.	1,584,000.	1,316.	1,472,140.	1,399.	1,465,000.	1,393.
3	ARCYLE	2080	2,487,810.	1,196.	2,424,000.	1,166.	1944	2,538,795.	1,279.	2,540,000.	1,307.	2,539,930.	1,314.	2,539,000.	1,306.
4	ARTHUR	1207	2,140,260.	1,773.	2,109,000.	1,747.	1116	2,177,520.	1,951.	2,171,000.	1,945.	2,181,370.	1,965.	2,175,000.	1,949.
5	BIFROST	2939	1,737,170.	591.	1,910,000.	650.	2909	2,963,490.	1,019.	2,458,000.	1,029.	2,969,640.	1,029.	2,967,000.	1,024.
6	BIRLE	1727	2,386,480.	1,382.	2,377,000.	1,376.	1569	2,381,880.	1,518.	2,386,000.	1,521.	2,381,420.	1,518.	2,385,000.	1,520.
7	BIRTHEARD	1448	2,300,410.	1,589.	2,253,000.	1,556.	1420	2,407,290.	1,695.	2,300,000.	1,620.	2,411,320.	1,698.	2,407,000.	1,620.
8	BOULTON	1209	703,160.	582.	727,000.	601.	979	702,460.	718.	953,000.	973.	916,100.	936.	921,000.	941.
9	BREDA	1501	2,869,370.	1,912.	2,901,000.	1,933.	1409	2,935,500.	2,083.	2,871,000.	2,038.	2,928,700.	2,079.	2,929,000.	2,079.
10	BROFHEAD	3498	1,922,090.	558.	2,541,000.	726.	3202	3,890,340.	1,215.	3,933,000.	1,228.	3,904,890.	1,270.	3,849,000.	1,202.
11	CAHERON	1125	1,968,000.	1,740.	1,942,000.	1,726.	1016	1,993,800.	1,962.	1,993,000.	1,962.	1,990,620.	1,959.	1,995,000.	1,964.
12	CARTIER	3240	2,047,060.	632.	3,005,000.	927.	3161	4,534,670.	1,435.	4,401,000.	1,392.	4,560,600.	1,443.	4,535,000.	1,435.
13	COLDWILLIAM	895	515,890.	576.	701,000.	783.	835	513,990.	616.	639,000.	765.	596,430.	714.	595,000.	713.
14	CORNWALLIS	1858	752,670.	405.	864,000.	465.	1731	751,230.	434.	753,000.	435.	758,010.	438.	749,000.	433.
15	DALY	3847	1,621,360.	421.	1,556,000.	404.	4715	1,839,650.	390.	2,353,000.	499.	3,306,540.	701.	4,824,000.	1,023.
16	DAILY	3285	1,672,580.	509.	1,640,000.	499.	3434	1,663,380.	480.	2,028,000.	591.	1,673,050.	487.	2,806,000.	817.
17	DAUPHIN	4345	2,494,671.	574.	3,534,000.	813.	3949	4,368,980.	1,106.	4,930,000.	1,248.	4,573,620.	1,111.	4,386,000.	1,110.
18	DE SALABERRY	3406	2,356,340.	692.	2,747,000.	807.	3243	3,980,450.	1,227.	3,990,000.	1,230.	4,021,010.	1,240.	3,980,000.	1,227.
19	DE SUFFRIN	2999	4,436,180.	1,499.	4,435,000.	1,479.	2899	4,538,970.	1,566.	4,665,000.	1,610.	4,541,760.	1,567.	4,569,000.	1,590.
20	EAST ST. PAUL	1504	1,266,705.	842.	1,655,000.	1,100.	1982	4,861,130.	2,453.	2,688,000.	1,356.	5,079,750.	2,563.	4,917,000.	2,481.
21	EDWARD	1198	1,682,780.	1,405.	1,593,000.	1,330.	1211	1,695,000.	1,400.	1,644,000.	1,358.	1,694,270.	1,399.	1,675,000.	1,383.
22	ELLICE	923	906,340.	971.	905,000.	970.	845	889,460.	1,053.	891,000.	1,054.	901,450.	1,067.	890,000.	1,053.
23	ELTON	1564	2,794,900.	1,787.	2,764,000.	1,767.	1684	3,003,000.	1,783.	2,863,000.	1,700.	3,042,590.	1,807.	3,003,000.	1,783.
24	ERIKSDALE	1311	497,640.	380.	484,000.	369.	1173	479,370.	409.	431,000.	367.	476,290.	406.	399,000.	340.
25	EYEBERT	1923	698,170.	363.	852,000.	443.	1571	695,080.	439.	1,094,000.	696.	686,340.	437.	1,086,000.	691.
26	FRANKLIN	3337	4,732,870.	1,426.	3,735,000.	1,121.	3112	4,760,480.	1,530.	4,090,000.	1,526.	4,759,110.	1,529.	4,760,000.	1,530.
27	GILBERT PLAINS	2533	2,056,000.	815.	2,419,000.	959.	2299	2,063,750.	898.	2,943,000.	1,280.	2,998,340.	1,304.	2,943,000.	1,280.
28	GIMLI	3508	991,090.	300.	1,039,000.	314.	3168	2,189,370.	690.	2,595,000.	819.	2,219,220.	701.	2,819,000.	890.
29	GLENDA	1285	540,300.	420.	691,000.	538.	1048	522,375.	498.	909,000.	867.	1,303,970.	1,244.	909,000.	867.
30	GLENWOOD	999	1,938,910.	1,960.	1,855,000.	1,876.	930	2,092,120.	2,250.	2,096,000.	2,254.	1,980,230.	2,129.	2,092,000.	2,249.
31	GRANDVIEW	2201	1,819,795.	826.	1,993,000.	905.	1996	1,912,310.	961.	2,111,000.	1,225.	2,476,730.	1,313.	2,307,000.	1,293.
32	GREY	3953	5,103,010.	1,324.	4,400,000.	1,049.	3733	5,113,160.	1,354.	5,054,000.	1,370.	5,113,160.	1,370.	5,096,000.	1,365.
33	HANOVER	1377	2,412,170.	1,752.	2,369,000.	1,720.	1266	2,490,530.	1,967.	2,496,000.	1,972.	2,491,960.	1,968.	2,491,000.	1,968.
34	HARRISON	6696	2,161,950.	323.	2,089,000.	311.	6771	4,062,800.	600.	4,134,000.	611.	4,112,480.	607.	4,056,000.	599.
35	HILLSBURG	1804	1,914,300.	1,061.	1,813,000.	1,005.	1697	1,927,260.	1,136.	1,913,000.	1,127.	1,927,560.	1,140.	1,927,000.	1,136.
36	LAC DU BONNET	1570	267,790.	171.	736,000.	594.	1058	771,900.	730.	441,000.	303.	764,620.	723.	768,000.	726.
37	LA BROUQUERIE	1240	677,835.	548.	474,000.	302.	1454	266,860.	184.	441,000.	303.	269,040.	195.	408,000.	281.
38	LAKVIEW	2103	1,153,470.	548.	1,114,000.	515.	2183	1,255,210.	575.	2,533,000.	1,160.	1,321,790.	605.	1,978,000.	906.
39	LAKVIEW	909	593,940.	663.	595,000.	655.	800	1,218,190.	1,523.	784,000.	980.	1,234,340.	1,543.	1,221,000.	926.
40	LANGFORD	1090	1,543,510.	1,416.	1,645,000.	1,509.	981	1,861,230.	1,897.	1,602,000.	1,633.	1,817,040.	1,882.	1,912,000.	1,949.
41	LANSOWNE	1614	1,587,630.	994.	1,785,000.	1,106.	1485	1,889,340.	1,272.	1,899,000.	1,279.	1,875,600.	1,263.	1,879,000.	1,265.
42	LARSEN	1479	550,150.	372.	565,000.	392.	1332	519,110.	390.	650,000.	488.	524,300.	394.	619,000.	465.
43	LOUISE	4085	5,131,590.	1,256.	4,814,000.	1,178.	3978	5,279,370.	1,327.	5,203,000.	1,305.	5,308,950.	1,335.	5,243,000.	1,318.
44	LOUISE	2118	3,635,130.	1,716.	3,614,000.	1,706.	2017	3,630,210.	1,800.	3,633,000.	1,801.	3,626,820.	1,798.	3,654,000.	1,812.
45	MACDONALD	2995	4,567,644.	1,578.	6,519,000.	2,252.	2983	9,029,190.	3,027.	8,932,000.	2,994.	9,124,630.	3,059.	9,019,000.	3,023.
46	MCMEARY	1876	1,278,499.	681.	1,196,000.	638.	1678	1,454,360.	867.	1,263,000.	753.	1,456,200.	868.	1,458,000.	869.
47	MINIOTA	1866	2,427,280.	1,301.	2,343,000.	1,256.	1720	2,556,640.	1,486.	2,549,000.	1,482.	2,575,580.	1,497.	2,559,000.	1,488.
48	MINOTAS	1215	1,844,920.	1,416.	2,723,000.	1,099.	2221	1,833,050.	825.	2,741,000.	1,234.	1,828,960.	823.	2,736,000.	1,231.
49	MINTON	1215	1,573,480.	1,295.	1,590,000.	1,309.	1080	1,584,670.	1,467.	1,577,000.	1,460.	1,582,450.	1,465.	1,585,000.	1,468.
50	MONTCAULM	2730	3,837,480.	1,424.	2,793,000.	1,023.	2521	3,935,430.	1,561.	3,918,000.	1,554.	3,924,300.	1,557.	3,940,000.	1,563.
51	MORRIS	4153	7,959,530.	1,903.	5,995,000.	1,433.	3985	8,022,140.	2,013.	7,992,000.	2,006.	8,036,620.	2,017.	8,022,000.	2,013.
52	MORTON	1721	3,090,530.	1,796.	3,139,000.	1,824.	1538	3,071,310.	1,997.	3,043,000.	1,979.	3,062,410.	1,991.	3,096,000.	2,013.
53	MOSSEY RIVER	2156	543,180.	252.	935,000.	434.	1918	523,475.	277.	1,247,000.	650.	519,985.	271.	1,158,000.	604.
54	NORTH CYPRESS	2822	2,953,450.	1,047.	2,717,000.	963.	2304	3,148,820.	1,367.	3,037,000.	1,318.	3,318,270.	1,440.	3,269,000.	1,419.
55	NORTH NORFOLK	3394	2,928,520.	863.	2,879,000.	848.	3269	3,127,430.	957.	2,933,000.	897.	3,139,530.	960.	3,128,000.	957.
56	OAKLAND	1159	2,188,900.	1,889.	2,052,000.	1,900.	1014	2,310,900.	2,279.	2,310,000.	2,278.	2,310,982.	2,279.	2,311,000.	2,279.
57	OCHRE RIVER	1583	720,145.	455.	1,052,000.	665.	1391	706,905.	508.	1,157,000.	832.	1,276,607.	918.	1,284,000.	923.
58	ODANAM	899	1,556,110.	1,731.	1,535,000.	1,707.	806	1,617,290.	2,007.	1,620,000.	2,010.	1,662,530.	2,062.	1,618,000.	2,007.
59	OLD KILDONAM	1011	626,360.	620.	643,000.	636.	1327	1,908,330.	1,438.	1,647,000.	1,241.	1,967,770.	1,483.	2,069,000.	1,559.
60	PENBIA	3132	4,506,170.	1,439.	4,329,000.	1,382.	2907	4,508,460.	1,551.	4,517,000.	1,554.	4,514,670.	1,553.	4,516,000.	1,553.
61	PIESTONE	2838	4,521,390.	1,583.	3,715,000.	1,309.	2767	4,846,720.	1,752.	4,211,000.	1,522.	4,796,270.	1,733.	4,468,000.	1,615.
62	PIPOSTAGE LA PRAIRIE	9208	9,171,370.	996.	10,378,000.	1,127.	8079	11,883,640.	1,471.	11,992,000.	1,484.	11,955,940.	1,480.	12,634,000.	1,564.

PROVINCE OF MANITOBA

R U R A L S - C O N T I N U E D

1956

1960

1961

No.	RURALS	POPULA- TION	ACTUAL ASSESSMENT	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	POPULA- TION	ACTUAL ASSESSMENT	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA
63	RHINELAND	6451	\$ 7,972,940.	\$ 1,236.	\$5,518,000.	\$ 855.	6003	\$7,737,730.	\$ 1,289.	\$7,985,000.	\$ 1,330.
64	RITCHOT	2314	1,847,130.	798.	2,153,000.	930.	2509	2,860,035.	1,140.	2,862,000.	1,141.
65	RIVERSIDE	1414	2,032,280.	1,437.	1,972,000.	1,395.	1354	2,054,770.	1,587.	2,040,000.	1,507.
66	ROBLIN	1344	2,172,580.	1,616.	2,165,000.	1,611.	1294	2,183,510.	1,687.	2,178,000.	1,583.
67	ROCKWOOD	4789	2,799,780.	585.	3,972,000.	829.	4872	3,700,360.	965.	5,671,000.	1,164.
68	POLAND	1705	3,938,110.	2,310.	3,149,000.	1,847.	1508	4,392,400.	2,621.	3,947,900.	2,618.
69	ROSEDALE	2875	2,159,905.	751.	2,916,000.	1,014.	2662	2,622,790.	985.	3,960,000.	2,626.
70	ROSEBURN	1852	1,438,510.	777.	1,854,000.	1,001.	1499	1,614,280.	1,077.	1,399,000.	927.
71	ROSEY	1655	2,145,060.	1,268.	2,145,000.	1,490.	1751	3,368,620.	1,935.	3,353,000.	1,932.
72	RUSSELL	1088	1,329,470.	1,222.	1,401,000.	1,288.	1046	1,629,410.	1,290.	1,628,000.	1,556.
73	ST. ANDREWS	5156	3,269,820.	634.	3,815,000.	602.	5326	3,333,160.	626.	5,615,000.	1,054.
74	ST. ANNE	3252	1,032,545.	318.	1,057,000.	325.	3209	1,933,870.	603.	1,886,000.	588.
75	ST. CLEMENTS	5457	2,083,045.	382.	2,794,000.	512.	5247	5,287,590.	1,008.	5,166,000.	985.
76	ST. FRANCIS XAVIER	698	733,490.	1,051.	1,019,000.	1,460.	694	1,278,580.	1,842.	1,267,000.	1,826.
77	ST. LAURENT	1754	451,995.	258.	529,000.	302.	1760	469,720.	267.	538,000.	306.
78	ST. ROSE	1665	1,029,310.	611.	946,000.	561.	1521	1,152,680.	738.	1,072,000.	705.
79	SASKATCHEWAN	1224	2,078,290.	1,698.	2,165,000.	1,769.	1099	2,162,540.	1,968.	2,154,000.	1,969.
80	SHELLMOUTH	1502	1,395,710.	923.	1,491,000.	993.	1460	1,388,782.	951.	1,778,000.	1,218.
81	SHELL RIVER	2099	1,463,315.	697.	1,718,000.	818.	1837	1,470,220.	800.	2,183,000.	1,188.
82	SHOAL LAKE	1444	1,959,510.	1,357.	1,939,000.	1,343.	1327	1,972,420.	1,486.	1,963,000.	1,479.
83	SIFTON	1136	1,235,330.	1,087.	1,215,000.	1,070.	1054	1,466,190.	1,391.	1,271,000.	1,206.
84	SILGUNS	1791	695,940.	389.	759,000.	424.	1619	710,380.	439.	736,000.	455.
85	SILVER CREEK	1346	1,624,015.	1,207.	1,939,000.	1,441.	1188	2,062,960.	1,736.	1,977,000.	1,664.
86	SOUTH CYPRESS	1018	1,591,350.	1,563.	1,580,000.	1,552.	946	1,648,550.	1,743.	1,675,000.	1,771.
87	SOUTH NORFOLK	2221	2,383,560.	1,073.	2,310,000.	1,040.	2241	2,381,250.	1,063.	2,368,000.	1,057.
88	SPRINGFIELD	5120	3,786,510.	740.	4,180,000.	764.	5608	6,748,470.	1,203.	6,229,000.	1,111.
89	STANLEY	5631	4,808,880.	854.	4,302,000.	764.	4967	4,961,240.	999.	5,043,000.	1,015.
90	STRATHCLAIR	2082	2,337,100.	1,123.	2,290,000.	1,100.	2012	2,391,380.	1,189.	2,364,000.	1,175.
91	STRATHCONA	1913	1,590,670.	831.	1,505,000.	787.	1759	1,633,290.	929.	1,612,000.	916.
92	SWAN RIVER	4488	4,253,350.	948.	4,512,000.	1,005.	4373	4,363,120.	998.	4,612,000.	1,055.
93	TACHE	3222	1,615,655.	501.	1,869,000.	580.	3450	3,255,800.	944.	3,229,000.	936.
94	THOMPSON	1608	2,649,180.	1,647.	2,638,000.	1,641.	1537	2,657,830.	1,707.	2,658,000.	1,707.
95	TURTLE MOUNTAIN	2185	3,210,100.	1,469.	3,153,000.	1,448.	2002	3,208,030.	1,602.	3,210,000.	1,603.
96	VICTORIA	1670	1,972,390.	1,181.	1,863,000.	1,116.	1620	2,014,440.	1,243.	1,995,000.	1,231.
97	VICTORIA BEACH (x)	245	452,110.	1,845.	360,000.	1,469.	277	803,750.	2,902.	2,172.	2,318.
98	WALLACE	2548	4,476,880.	1,757.	2,887,000.	1,133.	2535	5,505,740.	2,172.	3,171,000.	1,251.
99	WESTBURN	3221	2,325,720.	722.	3,077,000.	955.	2886	4,430,390.	1,535.	3,620,000.	1,254.
100	WEST ST. PAUL	1623	1,036,430.	639.	1,136,000.	700.	2032	2,271,830.	1,118.	2,126,000.	1,046.
101	WHITEHEAD	1230	1,723,780.	1,401.	1,695,000.	1,378.	1191	1,727,860.	1,451.	1,694,000.	1,422.
102	WHITEMOUTH	2182	991,345.	454.	1,156,000.	530.	2156	1,007,210.	467.	1,612,000.	748.
103	WILHELM	1342	2,735,090.	2,036.	2,648,000.	1,975.	1279	2,739,880.	2,142.	2,739,000.	2,142.
104	WINCHESTER	1390	2,166,590.	1,559.	2,149,000.	1,546.	1372	2,184,880.	1,590.	2,186,000.	1,593.
105	WOODLANDS	2222	1,706,935.	768.	2,044,000.	920.	2346	3,053,220.	1,301.	2,519,000.	1,073.
106	WOODMORTH	1854	2,314,950.	1,249.	2,239,000.	1,208.	1745	2,425,830.	1,390.	2,372,000.	1,359.
		245,040	\$237,673,469.	\$970.	\$242,230,000.	\$989.	234,900	\$287,527,422.	\$1,224.	\$290,831,000.	\$1,238.
	AVERAGE	2,312	\$2,242,203.	\$970.	\$2,285,189.	\$989.	2,216	\$2,712,523.	\$1,224.	\$2,743,689.	\$1,238.
								\$2,792,184.	\$1,260.	\$2,848,915.	\$1,286.

(x) PERMANENT POPULATION ONLY.

R U R A L S

No.	RURALS	CENSUS POPULATION		TOTAL EXPENDITURES			EXPENDITURES PER CAPITA		COMPOSITE MILL RATES		No. of Townships	Cost per Township 1961
		1956	1961	1956	1960	1961	1956	1961	1956	1961		
				\$	\$	\$	\$	\$				
1	ALBERT	1113	952	105,975.	\$125,093.	\$131.	\$150.	\$131.	50.	62.	8	\$ 15,657.
2	ARCHIE	1107	1052	81,195.	102,116.	97.	73.	92.	62.	69.	8	16,152.
3	ARCYLE	2080	1944	143,140.	188,355.	96.	69.	90.	63.	80.	7	25,111.
4	ARTHUR	1207	1116	106,000.	153,358.	137.	88.	123.	54.	60.	8	17,148.
5	BIFROST	2939	2909	117,367.	150,347.	52.	57.	57.	64.	45.	5	33,167.
6	BIRTLE	1727	1569	134,318.	161,417.	103.	78.	104.	57.	63.	6	18,052.
7	BLANSHARD	1448	1420	140,881.	192,238.	135.	97.	101.	60.	61.	6	23,820.
8	BOULTON	1209	979	45,308.	63,937.	65.	38.	71.	69.	85.	4	15,362.
9	BREDA	1501	1409	154,073.	176,359.	125.	103.	148.	53.	64.	8	26,031.
10	BROKENHEAD	3498	3202	180,471.	234,002.	73.	52.	73.	91.	62.	8	29,133.
11	CARLTON	1125	1016	131,127.	137,693.	136.	116.	139.	58.	66.	8	17,644.
12	CARTIER	3240	3161	163,304.	223,627.	71.	50.	71.	48.	49.	6	41,235.
13	C.LANWILLIAM	895	835	56,087.	53,031.	63.	64.	62.	99.	103.	8	12,846.
14	COWELL	1856	1731	69,519.	79,039.	46.	34.	43.	92.	96.	4	7,786.
15	CORNWALLIS	3847	4715	69,801.	137,901.	38.	18.	39.	37.	72.	6	30,544.
16	DALY	3286	3434	93,255.	137,703.	40.	28.	46.	61.	54.	6	26,437.
17	DAUPHIN	4345	3949	199,172.	256,281.	65.	46.	61.	87.	52.	14	17,223.
18	DE SALABERRY	3406	3243	197,972.	223,945.	58.	58.	66.	91.	53.	17	30,703.
19	DUFFERIN	2999	3112	214,327.	274,285.	71.	95.	110.	49.	53.	7	33,648.
20	EAST ST. PAUL	1504	1982	102,440.	149,799.	68.	76.	103.	81.	32.	9	203,525.
21	EDWARD	1198	1211	118,079.	134,687.	99.	111.	93.	68.	70.	8	14,068.
22	ELICE	933	845	56,091.	59,313.	70.	70.	81.	59.	73.	6	11,413.
23	ELTON	1564	1584	115,777.	158,748.	74.	94.	81.	35.	45.	6	22,730.
24	ERIKSDALE	1311	1173	40,351.	53,764.	31.	46.	43.	100.	113.	8	5,938.
25	ETHELBERT	1923	1571	59,439.	82,363.	51.	31.	52.	96.	103.	9	9,151.
26	FRANKLIN	3332	3112	246,569.	304,370.	98.	74.	102.	52.	55.	10	25,872.
27	GILBERT PLAINS	2523	2299	135,029.	161,558.	70.	73.	83.	66.	70.	9	18,608.
28	GIMLI	3308	3168	86,974.	128,949.	41.	41.	44.	89.	51.	3	40,010.
29	GLENELLA	1285	1048	55,016.	84,535.	81.	73.	117.	145.	60.	5	15,237.
30	GLENWOOD	989	930	88,445.	142,855.	89.	154.	127.	51.	55.	6	19,729.
31	GRANDVIEW	2201	1886	130,448.	159,833.	59.	85.	76.	72.	89.	8	16,889.
32	GREY	3853	3735	280,680.	295,461.	73.	79.	82.	49.	48.	10	30,622.
33	HAYOTA	1266	1266	127,150.	143,684.	102.	92.	102.	51.	56.	6	21,558.
34	HANOVER	5696	6771	238,748.	339,605.	36.	50.	51.	107.	78.	6	24,003.
35	HARRISON	1804	1697	118,533.	140,838.	68.	68.	85.	63.	77.	8	43,046.
36	HILLSBURG	1240	1058	54,555.	67,388.	64.	64.	67.	91.	85.	4	15,714.
37	LA BROUQUERIE	1570	1454	48,873.	57,515.	47.	44.	32.	163.	207.	6	7,854.
38	LAC DU BONNET	2103	2183	150,018.	172,181.	79.	71.	80.	86.	93.	13	12,882.
39	LARVIEW	909	810	50,771.	69,291.	73.	87.	92.	115.	52.	6	12,326.
40	LANGFORD	1090	981	96,044.	103,647.	106.	88.	108.	53.	62.	6	17,595.
41	LANSOWNE	1514	1485	161,653.	132,986.	90.	58.	90.	57.	71.	6	16,623.
42	L'ARFENUE	1479	1739	61,156.	68,304.	51.	51.	52.	108.	103.	8	8,598.
43	LORE	4095	3978	245,531.	291,567.	73.	60.	80.	46.	52.	10	31,735.
44	LOUISE	2017	2017	198,927.	222,699.	110.	110.	111.	56.	56.	10	21,292.
45	MACDONALD	2895	2983	298,940.	406,516.	166.	103.	174.	66.	48.	12	43,170.
46	MCCREARY	1876	1675	92,684.	105,523.	71.	63.	71.	77.	68.	12	21,612.
47	MINOTA	1666	1720	181,659.	171,288.	100.	100.	102.	64.	62.	9	19,481.
48	MINOTAS	2478	2221	165,387.	193,023.	87.	87.	81.	88.	97.	11	16,455.
49	MINTO	1215	1080	82,751.	81,960.	76.	76.	91.	52.	58.	4	24,631.
50	MONTCALM	2521	2521	168,926.	227,620.	99.	99.	99.	45.	57.	3	71,408.
51	MORRIS	4183	3985	356,545.	446,696.	112.	85.	106.	41.	50.	11	38,537.
52	MORTON	1721	1538	124,994.	164,159.	107.	107.	107.	40.	51.	9	18,297.
53	MOSSEY RIVER	2156	2156	75,376.	98,921.	52.	52.	49.	147.	172.	10	88,700.
54	NORTH CYPRESS	2822	2304	139,907.	188,931.	82.	82.	90.	56.	58.	11	12,939.
55	NORTH NORFOLK	3394	3269	159,403.	200,484.	61.	61.	62.	52.	60.	12	16,803.
56	OAKLAND	1159	1014	107,008.	157,003.	127.	92.	127.	47.	55.	6	21,435.
57	OCHRE RIVER	1583	1391	75,427.	82,542.	59.	59.	64.	108.	100.	5	16,210.
58	ODANAH	899	806	76,527.	102,770.	127.	85.	127.	47.	53.	4	25,682.
59	OLD KILDONAN	1011	1327	51,445.	94,747.	71.	71.	88.	59.	46.	1	...
60	PENBINA	3132	2907	186,221.	240,618.	83.	59.	76.	44.	49.	11	19,092.
61	PIESTONE	2838	2767	249,515.	281,271.	102.	88.	99.	54.	54.	12	22,876.
62	PORTAGE LA PRAIRIE	9208	8079	385,068.	486,152.	60.	42.	67.	40.	35.	22	24,572.

No.	RURALS (CONTINUED)	CENSUS POPULATION			TOTAL EXPENDITURES			EXPENDITURES PER CAPITA			COMPOSITE MILL RATES (INCLUDING SCHOOL RATES)		No. OF TOWN- SHIPS	COST PER TOWNSHIP 1961
		1956	1961	1961	1956	1960	1961	1956	1960	1961	1956	1961		
		1956	1961	1961	1956	1960	1961	1956	1960	1961	1956	1961		
63	RHINELAND	6451	6003	\$ 448,876.	\$ 383,754.	\$ 423,027.	\$ 448,876.	\$ 59.	\$ 70.	\$ 75.	49.	54.	10	\$ 44,887.
64	RHINELAND	2314	2509	138,254.	138,254.	166,050.	193,453.	60.	67.	77.	72.	55.	3	64,484.
65	RIVERSIDE	1414	1354	109,044.	109,044.	106,718.	122,280.	70.	79.	77.	50.	55.	6	20,380.
66	ROBIN	1294	1294	128,538.	128,538.	141,249.	139,333.	96.	109.	108.	59.	51.	7	18,578.
67	ROCKWOOD	4799	4872	272,668.	272,668.	337,421.	338,525.	57.	69.	69.	98.	59.	10	33,852.
68	ROLAND	1508	1508	159,842.	159,842.	178,911.	190,548.	94.	119.	126.	40.	48.	5	38,110.
69	ROSedale	2875	2662	166,670.	166,670.	179,480.	177,050.	58.	67.	67.	73.	65.	7	23,606.
70	ROSSBURN	1499	1499	94,814.	94,814.	118,809.	121,159.	51.	79.	81.	63.	67.	8	15,145.
71	ROSSER	1665	1751	119,887.	119,887.	174,900.	181,892.	72.	100.	104.	57.	46.	4	45,473.
72	RUSSELL	1088	1046	78,647.	78,647.	90,818.	94,189.	72.	87.	90.	60.	50.	7	15,698.
73	ST. ANDREWS	5156	5326	220,776.	220,776.	281,190.	321,683.	43.	53.	60.	64.	84.	8	40,208.
74	ST. ANNE	3209	3252	93,394.	93,394.	141,055.	151,767.	29.	44.	47.	92.	78.	7	30,357.
75	ST. CLEMENTS	5457	5247	237,998.	237,998.	315,526.	337,165.	64.	60.	64.	108.	58.	7	48,166.
76	ST. FRANCOIS	698	694	44,489.	44,489.	52,134.	54,194.	31.	23.	28.	30.	10.	3	18,065.
77	ST. LAURENT	1754	1760	54,871.	54,871.	41,127.	48,709.	43.	38.	43.	56.	49.	5	9,742.
78	ST. ROSE	1665	1521	71,646.	71,646.	93,752.	97,936.	77.	110.	124.	72.	80.	7	22,720.
79	SASKATCHEWAN	1224	1099	92,827.	92,827.	121,207.	136,322.	51.	70.	63.	56.	62.	6	15,428.
80	SHELLMOUTH	1502	1460	77,174.	77,174.	102,057.	122,202.	69.	95.	100.	83.	92.	8	17,543.
81	SHELL RIVER	2099	1837	117,992.	117,992.	126,546.	133,361.	75.	111.	109.	66.	73.	6	22,227.
82	SHOAL LAKE	1444	1327	99,581.	99,581.	116,929.	114,780.	76.	100.	109.	66.	73.	9	12,753.
83	SIFTON	1136	1054	85,315.	85,315.	104,505.	116,193.	40.	38.	43.	93.	95.	10	19,995.
84	SILVER CREEK	1346	1188	87,245.	87,245.	92,685.	96,728.	65.	88.	98.	52.	54.	6	19,365.
85	SOUTH CYPRESS	1018	946	77,455.	77,455.	92,685.	96,728.	76.	98.	102.	52.	54.	11	8,412.
86	SOUTH NORFOLK	2221	2241	140,913.	140,913.	178,219.	210,658.	63.	80.	94.	62.	70.	7	28,088.
87	SPRINGFIELD	5120	5608	266,374.	266,374.	308,186.	347,674.	49.	62.	62.	73.	52.	11	40,400.
88	STANLEY	4967	5631	275,080.	275,080.	332,674.	347,674.	64.	69.	71.	60.	58.	9	31,861.
89	STRATHCLAIR	2082	2012	132,752.	132,752.	139,211.	146,132.	46.	62.	68.	59.	65.	6	21,796.
90	SWAN RIVER	1913	1759	88,192.	88,192.	108,779.	119,873.	65.	76.	80.	63.	72.	14	24,834.
91	TACHE	4488	3222	210,947.	210,947.	209,667.	218,428.	89.	95.	101.	57.	47.	6	36,405.
92	THOMPSON	1608	1557	143,891.	143,891.	148,293.	157,672.	85.	114.	96.	51.	58.	5	28,668.
93	TURTLE MOUNTAIN	2185	2002	185,048.	185,048.	229,136.	192,285.	68.	79.	83.	55.	57.	9	20,240.
94	VICTORIA BEACH	1670	1620	112,825.	112,825.	128,377.	134,087.	100.	152.	109.	55.	51.	7	19,155.
95	WALLACE	245	277	24,448.	24,448.	42,006.	52,710.	94.	175.	109.	58.	56.	12	22,942.
96	WEST ST. PAUL	2548	2886	238,396.	238,396.	444,129.	275,307.	60.	91.	92.	84.	60.	14	18,936.
97	WHITEHEAD	3221	3032	193,273.	193,273.	263,533.	265,106.	43.	47.	59.	65.	42.	10	14,560.
98	WHITEMOUTH	1230	1191	86,640.	86,640.	101,080.	87,362.	70.	86.	73.	46.	56.	6	13,218.
99	WINDYBUSH	2182	2156	83,677.	83,677.	100,760.	99,139.	38.	47.	46.	94.	88.	7	25,385.
100	WINDYBUSH	1342	1279	129,914.	129,914.	172,600.	152,371.	92.	96.	105.	51.	55.	8	18,026.
101	WOODLAND	2222	2345	142,616.	142,616.	181,006.	201,968.	83.	104.	96.	88.	65.	12	16,158.
102	WOODWORTH	1854	1745	154,879.	154,879.	182,178.	166,684.	83.	104.	96.	88.	65.	9	18,517.
103	AVERAGE	245,040	234,900	\$14,565,199.	\$14,565,199.	\$18,372,684.	\$18,512,298.	59.44	78.21	78.81	68.3	65.9	7.5	\$32,893.
104	PERMANENT POPULATION ONLY	2,312	2,216	\$137,408.	\$137,408.	\$173,327.	\$174,644.							
105														
106														

(X) PERMANENT POPULATION ONLY

PROVINCE OF MANITOBA

RURALS - 1961

	ALBERT			ARCHIE			Pop. - 1952			ARCHIE			Pop. - 1944			ARTHUR			Pop. - 1916		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$ 49,661.	39.70	\$52.16	\$ 38,507.	39.78	\$36.60	\$ 77,820.	44.27	\$40.03	\$ 66,060.	48.15	\$59.19									
DEBENTURES - GENERAL	.....	...	...	.....	...	...	.....	...	...	.....	...	...
UTILITY	.....	...	...	.....	...	...	.....	...	...	.....	...	...
METRO	.....	...	...	.....	...	...	.....	...	...	.....	...	...
DEFERRED LIABILITIES	687.	.55	.72	757.	.78	.72	310.	.18	.16	.....	.....	.....						
OTHER	942.	.75	.99	1,300.	1.35	1.24	7,563.	4.30	3.89	.....	.....	.....						
	51,290.	41.00	53.87	40,564.	41.91	38.56	85,693.	48.75	44.08	67,260.	49.02	60.27									
CONTROLLABLE:																					
PUBLIC WORKS	74,054.	59.20	77.79	43,987.	45.45	41.81	70,489.	40.11	36.26	56,360.	41.08	50.50									
GRANTS	{34,093.}	{27.25}	{35.81}	{13,358.}	{13.80}	{12.70}	{23,184.}	{13.19}	{11.93}	{11,500.}	{ 8.38}	{10.30}									
PROTECTION OF PERSONS & PROP.	2,817.	2.25	2.96	2,375.	2.45	2.26	2,238.	1.27	1.15	9,984.	7.28	8.95									
GRANTS	{258.}	{.21}	{.27}	{97.}	{.10}	{.09}	{570.}	{.32}	{.29}	{2,569.}	{1.87}	{2.30}									
SOCIAL SERVICES	1,159.	.93	1.22	3,613.	3.73	3.43	17,142.	9.75	8.82	997.	.73	.....								
GRANTS	{3.}	...	...	{843.}	{.87}	{.80}	{361.}	{.21}	{.19}	.....	.....	.....						
RECREATION & COMMUNITY SERVICES	175.	.14	.18	25.	.03	.02	1,101.	.63	.57	1,750.	1.28	1.57									
FIXED ASSETS	12,950.	10.35	13.60	2,128.	2.20	2.02	218.	.11	.12	1,750.	1.28	1.57									
RESERVES	6,177.	4.94	6.49	9,000.	9.30	8.56	8,000.	4.55	4.12	104.	.08	.09									
UTILITY OPERATING	.....	...	...	.....	...	...	.....	...	...	.....	...	...
MISCELLANEOUS	.....	...	...	33.	.03	.03	.....	...	...	.....	...	...			
ADMINISTRATION	10,895.	8.65	11.37	9,363.	9.67	8.90	15,013.	8.54	7.72	14,708.	10.78	13.26									
	\$125,093.	100.00%	\$131.40	\$96,790.	100.00%	\$92.00	\$175,779.	100.00%	\$90.42	\$137,184.	100.00%	\$122.93									

	BIFROST			Pop. - 2009			BIRTLE			Pop. - 1969			BLANSHARD			Pop. - 1420			BOULTON			Pop. - 979		
	Costs	PER CENT.	PER CAP.	Costs	PER CENT.	PER CAP.	Costs	PER CENT.	PER CAP.	PER CENT.	PER CAP.	PER CENT.	Costs	PER CENT.	PER CAP.	PER CENT.	PER CAP.	PER CENT.	Costs	PER CENT.	PER CAP.	PER CENT.	PER CAP.	PER CENT.
SCHOOLS	\$ 73,099.	44.07	\$ 25.13	\$ 66,521.	40.94	\$ 42.40							\$ 62,304.	43.59	\$ 43.88				\$23,348.	33.78	\$ 23.85			
DEBENTURES - GENERAL	...	...	...	...	...	...				...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
UTILITY	...	...	...	...	...	...				...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...				...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	1,959.	1.18	.57	5,014.	3.09	3.19				...	...	...	...	...	...	...	...	...	...	390.	.56	.40	...	...
OTHER	9,230.	5.57	3.17	...	...	...				...	...	...	5,821.	4.07	4.10				...	...	...	...	...	...
	84,271.	50.82	28.97	71,535.	44.03	45.59							68,125.	47.66.	47.98				23,738.	34.34	24.25			
CONTROLLABLE:																								
PUBLIC WORKS	67,513.	40.71	23.21	90,548.	55.73	57.71							51,091.	35.75	35.98				38,952.	56.35	39.79			
GRANTS	{26,462.}	{15.96}	{9.10}	{25,100.}	{15.45}	{16.00}							{11,500.}	{8.05}	{8.10}				{11,072.}	{16.02}	{11.31}			
PROTECTION OF PERSONS & PROP.	2,290.	1.38	.79	1,729.	1.74	1.68				...	...	...	3,339.	2.34	2.35				2,171.	3.14	2.22			
GRANTS	{110.}	{.07}	{.04}	{95.}	{.05}	{.05}				...	...	...	{52.}	{.04}	{.04}				{970.}	{.99}	{.99}			
SOCIAL SERVICES	4,866.	2.93	1.67	3,877.	2.39	2.47				...	...	...	14,866.	10.40	10.47				1,947.	2.82	1.99			
GRANTS	{1,093.}	{.66}	{.38}	{258.}	{.16}	{.16}				...	...	...	{45.}	{.45}	{.45}				{282.}	{.41}	{.29}			
REGISTRATION & COMMUNITY SERVICES	722.	.44	.25	586.	.36	.37				...	...	...	674.	.47	.47				674.	...	...	
FIXED ASSETS	7,739.	4.67	2.66	7,000.	...	...				...	...	...	2,985.	2.09	2.10				6,036.	8.73	6.16			
RESERVES	9,593.	5.78	3.30	...	4.31	4.46				...	...	...	...	...	...				750.	1.08	.77			
UTILITY OPERATING	...	...	...	...	...	...				...	...	...	...	...	...				...	...	...
MISCELLANEOUS	545.	.33	.19	...	...	...				...	...	...	38.	.03	.03				...	...	...
ADMINISTRATION	15,962.	9.63	5.49	11,638.	7.16	7.42				...	...	...	14,003.	9.80	9.96				7,954.	11.37	8.02			
	\$165,836.	100.00%	\$57.01	\$162,470.	100.00%	\$103.55							\$142,921.	100.00%	\$100.64				\$69,128.	100.00%	\$70.61			

RURALS - 1961

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PROVINCE OF MANITOBA

RURALS - 1961

	DAUPHIN			DE SALABERRY			DIFFERIN			EAST ST. PAUL		
	Pop. - 3,949			Pop. - 3,243			Pop. - 2,999			Pop. - 1,982		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$109,027.	45.22	\$27.51	\$102,682.	47.78	\$31.66	\$120,268.	37.62	\$41.48	\$134,814.	66.24	\$68.02
DEBENTURES - GENERAL	9,375.	3.89	2.37	680.	.31	.22	...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	16,561.	8.13	8.36
DEFERRED LIABILITIES	...	...	...	5,549.	2.63	1.74	4,359.	1.37	1.52	...	...	...
OTHER	...	...	...	21,575.	10.04	6.65	13,482.	4.23	4.65	2,580.	1.27	1.30
	118,402.	49.11	29.98	130,586.	60.76	40.27	138,142.	43.22	47.65	153,955.	75.64	77.68
CONTROLLABLE:												
PUBLIC WORKS	72,213.	29.95	18.29	58,378.	31.82	21.08	120,233.	37.61	41.47	16,207.	7.96	8.17
GRANTS	(22,900.)	(9.50)	(5.80)	(21,791.)	(10.14)	(6.72)	(27,516.)	(8.61)	(9.49)	(1,644.)	(.81)	(.83)
PROTECTION OF PERSONS & PROPERTY	4,440.	1.84	1.12	10,715.	4.99	3.30	13,000.	4.07	4.48	9,801.	4.81	4.94
GRANTS	(573.)	(.24)	(.15)	(2,005.)	(.63)	(.62)	(1,946.)	(.58)	(.64)	...	...	...
SOCIAL SERVICES	5,942.	2.84	1.73	5,113.	2.38	1.68	4,801.	1.50	1.66	3,800.	1.87	1.90
GRANTS	(613.)	(.25)	(.16)	(779.)	(.27)	(.27)	(1,136.)	(.36)	(.40)	(1,078.)	(.53)	(.54)
RECREATION & COMMUNITY SERVICES	4.	...	...	1,115.	.52	.34	35,548.	11.13	12.27	596.	.31	.32
FIXED ASSETS	23,584.	9.78	5.97	1,405.	.65	.43	18,375.	5.75	6.34	913.	.45	.45
RESERVES	13,163.	5.45	3.33	...	...	...	...	...	...	590.	.30	.30
UTILITY OPERATING	158.	...	...	1,474.	.68	.45	...	...	...	4,499.	2.21	2.27
MISCELLANEOUS	26,386.	10.94	6.58	20,808.	9.68	6.43	20,051.	6.27	6.92	15,856.	7.79	8.00
ADMINISTRATION	\$241,115.	100.00%	\$61.03	\$214,919.	100.00%	\$56.27	\$319,652.	100.00%	\$110.26	\$203,525.	100.00%	\$102.69

EDWARD	Pop. - 1,211			ELLISDALE			ELTON			ERIKSDALE		
	Pop. - 1,211			Pop. - 845			Pop. - 1,684			Pop. - 1,173		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$54,337.	48.21	\$44.87	\$28,198.	41.18	\$33.37	\$77,305.	56.68	\$46.91	\$18,173.	36.00	\$15.49
DEBENTURES - GENERAL	...	...	...	...	...	...	215.	.15	.12	...	...	...
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	...	...	...	1,104.	1.61	1.31	...	...	...	...	...	...
OTHER	1,950.	1.64	1.53	...	...	...	...	...	...	...	...	...
	56,187.	49.85	46.40	29,302.	42.79	34.68	77,520.	56.84	46.03	18,173.	36.00	15.49
CONTROLLABLE:												
PUBLIC WORKS	38,749.	34.38	32.00	45,811.	66.90	54.21	46,608.	34.17	27.68	23,052.	45.67	19.65
GRANTS	(11,500.)	(10.20)	(9.50)	(21,991.)	(32.11)	(16.72)	(13,773.)	(10.10)	(8.18)	(10,109.)	(20.03)	(8.62)
PROTECTION OF PERSONS & PROPERTY	7,912.	7.02	6.53	1,470.	2.15	1.74	2,998.	2.20	1.78	1,784.	3.53	1.52
GRANTS	(1,309.)	(1.16)	(1.08)	(67.)	(.10)	(.08)	(670.)	(.49)	(.40)	(176.)	(.35)	(.15)
SOCIAL SERVICES	1,168.	1.04	.96	3,563.	5.20	4.22	1,049.	.77	.62	3,980.	7.89	3.39
GRANTS	(120.)	(.11)	(.10)	(631.)	(.92)	(.75)	(34.)	(.02)	...	(1,152.)	(2.28)	(.98)
RECREATION & COMMUNITY SERVICES	1,103.	.98	.91	135.	.20	.16	574.	.42	.34	500.	.99	.44
FIXED ASSETS	2,118.	1.88	1.75	1,156.	1.69	1.37	4,789.	3.51	2.84	...	...	...
RESERVES	8,000.	7.10	6.61	...	...	...	6,000.	4.40	3.56	5,000.	9.91	4.26
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	10,398.	9.22	8.59	9,729.	14.20	11.51	11,322.	8.30	6.72	9,422.	18.67	8.03
ADMINISTRATION	\$112,706.	100.00%	\$93.07	\$68,477.	100.00%	\$81.04	\$136,383.	100.00%	\$80.99	\$50,474.	100.00%	\$43.03

RURALS - 1961

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PROVINCE OF MANITOBA

RURALS - 1961

	HAMIODA			HANOVER			POP. - 5,771			HARRISON			POP. - 1,697			HILLSBURG			POP. - 1,058		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$67,235.	51.98	\$53.11	\$147,267.	42.76	\$21.75				\$52,773.	36.64	\$31.10	\$22,808.	32.25	\$21.56						
DEBENTURES - GENERAL	...	...	...	1,424.	.42	.21				...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...				...	...	...	...	...	...
METRO	...	...	...	...	...	...				...	...	...	...	...	...
DEFERRED LIABILITIES	2,075.	1.60	1.64	29,142.	8.46	4.30				2,110.	1.47	1.24	732.	1.04	.69						
OTHER	...	...	...	18,574.	5.39	2.74				9,200.	6.39	5.42	...	...	...			
	69,310.	53.58	54.75	196,407.	57.03	29.00				64,083.	44.50	37.76	23,540.	33.29	22.25						
CONTROLLABLE:																					
PUBLIC WORKS	36,535.	28.25	28.86	91,389.	26.54	13.50				52,979.	36.79	31.22	45,551.	64.41	43.05						
GRANTS	(10,000.)	(7.73)	(7.90)	(32,096.)	(9.32)	(4.74)				(20,049.)	(13.92)	(11.81)	(14,971.)	(21.17)	(14.15)						
PROTECTION OF PERSONS & PROPERTY	2,869.	2.22	2.27	14,538.	4.22	2.15				3,871.	2.69	2.28	1,916.	2.71	1.81						
GRANTS	(39.)	(.03)	(.03)	(443.)	(.13)	(.06)				(296.)	(.20)	(.17)	(234.)	(.33)	(.22)						
SOCIAL SERVICES	1,706.	1.32	1.35	16,426.	4.77	2.43				8,605.	5.96	5.07	12,338.	17.45	11.66						
GRANTS	(90.)	(.07)	(.07)	(2,316.)	(.67)	(.34)				(852.)	(.59)	(.50)	(10,341.)	14.62	(9.77)						
RECREATION & COMMUNITY SERVICES	1,924.	1.49	1.52	2,942.	.85	.43				23,485.	16.31	13.84	4,000.	5.65	3.78						
FIXED ASSETS	411.	.32	.32	820.	.24	.12				588.	.41	.35	...	...	...			
GRANT (WATERWORKS)	...	...	...	...	...	...				(4,388.)	(3.05)	(2.59)	...	...	...			
RESERVES	14,000.	10.82	11.06	24,582.	7.14	3.63				5,000.	3.47	2.95	...	...	...			
UTILITY OPERATING	...	...	...	...	...	...				...	...	...	...	...	...
MISCELLANEOUS	12,723.	9.83	10.04	(138.)	(.04)	(.02)				10,983.	7.63	6.47	8,918.	12.61	8.43						
ADMINISTRATION	\$129,349.	100.00%	\$102.17	\$344,369.	100.00%	\$50.86				\$144,016.	100.00%	\$84.87	\$70,717.	100.00%	\$66.84						

MAN HAYING

	LA BROUWERIE			POP. - 1,454			LAC DU BONNET			POP. - 2,183			LAKEVIEW			POP. - 800			LANGFORD			POP. - 981		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$20,885.	44.32	\$14.36	\$59,793.	33.81	\$26.93				\$35,543.	48.06	\$44.43	\$57,445.	54.42	\$58.56									
DEBENTURES - GENERAL	...	...	...	...	...	...				...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...				...	...	...	...	...	...
METRO	...	...	...	...	...	...				...	...	...	...	...	...
DEFERRED LIABILITIES	675.	1.43	.47	108.	.06	.05				587.	.79	.73	1,156.	1.09	1.18									
OTHER	...	...	...	...	...	...				4,322.	5.84	5.40	...	...	...						
	21,560.	45.75	14.83	58,901.	33.87	26.98				40,452.	54.69	50.56	58,601.	55.51	59.74									
CONTROLLABLE:																								
PUBLIC WORKS	18,965.	40.25	13.04	86,708.	49.86	39.72				33,647.	45.50	42.06	43,728.	41.42	44.57									
GRANTS	(9,551.)	(18.15)	(5.88)	(21,448.)	(12.33)	(9.83)				(14,785.)	(19.99)	(18.48)	(15,781.)	(14.95)	(16.09)									
PROTECTION OF PERSONS & PROPERTY	2,631.	5.37	1.74	4,762.	2.74	2.18				1,144.	1.55	1.43	3,448.	3.27	3.51									
GRANTS	(92.)	(.19)	(.06)	(55.)	(.03)	(.02)				(82.)	(.11)	(.10)	(746.)	(.71)	(.75)									
SOCIAL SERVICES	6,330.	13.43	4.35	5,460.	3.15	2.51				4,523.	6.12	5.65	1,176.	1.11	1.20									
RECREATION & COMMUNITY SERVICES	(2,528.)	(5.36)	(1.74)	(878.)	(.50)	(.40)				(1,511.)	(2.04)	(1.89)	...	...	...						
FIXED ASSETS	338.	.72	.23	250.	.14	.11				40.	.05	.05	896.	.85	.91									
RESERVES	...	...	...	6,500.	3.74	2.98				1,289.	1.74	1.61	4,000.	3.79	4.08									
UTILITY OPERATING	...	...	...	...	...	...				...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...				...	...	...	...	...	...
ADMINISTRATION	8,569.	18.18	5.89	18,689.	10.74	8.56				9,239.	12.49	11.55	10,167.	9.63	10.36									
	\$47,122.	100.00%	\$32.40	\$173,909.	100.00%	\$79.66				\$73,956.	100.00%	\$92.44	\$105,568.	100.00%	\$107.61									

RURALS - 1961

"A" HAY - \$5,462.

PROVINCE OF MANITOBA

RURALS - 1961

	MINTO		MONTICALLM		MORRIS		MORTON	
	Costs	Pop. - 1,080	Costs	Pop. - 2,521	Costs	Pop. - 3,985	Costs	Pop. - 1,538
		PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.
SCHOOLS	\$42,219.	42.85	\$106,476.	42.60	\$218,131.	51.45	\$73,091.	44.39
DEBENTURES - GENERAL	...	...	8,974.	3.56	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...
METRO	1,606.	1.63	2,498.	1.00	6,821.	1.61	...	...
DEFERRED LIABILITIES	...	...	16,955.	6.78	49,249.	11.62	2,175.	1.41
OTHER	...	...	...	...	...	...	...	...
	43,825.	44.48	134,903.	53.97	274,201.	64.68	75,266.	45.71
48.93								
CONTROLLABLE:								
PUBLIC WORKS	56,497.	57.34	67,899.	27.17	112,319.	26.50	67,552.	41.02
GRANTS	(19,131.)	(19.42)	(12,975.)	(5.19)	(29,500.)	(6.96)	(16,427.)	(9.98)
PROTECTION OF PERSONS & PROPERTY	3,523.	3.59	7,357.	2.94	20,676.	4.88	8,383.	5.09
GRANTS	(804.)	(.82)	(1,381.)	(.55)	(4,252.)	(1.00)	(2,832.)	(1.84)
SOCIAL SERVICES	8,237.	8.36	7,709.	3.06	6,058.	1.43	2,239.	1.36
GRANTS	(963.)	(.98)	(2,173.)	(.87)	(1,958.)	(.46)	(638.)	(.41)
RECREATION & COMMUNITY SERVICES	710.	.73	6,223.	2.49	1,156.	.27	11,823.	7.18
FIXED ASSETS	...	...	6,445.	6.58	327.	.08	(335.)	(.22)
RESERVES	...	...	5,000.	2.00	20,000.	4.72	7,625.	4.95
UTILITY OPERATING	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...
ADMINISTRATION	6,629.	6.73	20,919.	8.35	24,870.	5.86	12,016.	7.30
	\$98,523.	100.00%	\$249,926.	100.00%	\$423,907.	100.00%	\$164,673.	100.00%
	\$91.23		\$99.14				\$107.07	

	MOSSEY RIVER		NORTH CYPRESS		NORTH NORFOLK		OAKLAND	
	Costs	Pop. - 1,918	Costs	Pop. - 2,304	Costs	Pop. - 3,269	Costs	Pop. - 1,014
		PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.
SCHOOLS	\$42,394.	45.52	\$99,584.	47.32	\$84,228.	41.77	\$57,309.	44.56
DEBENTURES - GENERAL	...	...	...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	...	...	...	...	...	...	500.	.39
OTHER	1,200.	1.29	2,500.	1.13	4,800.	2.38	...	...
	43,594.	46.81	101,184.	48.57	89,028.	44.15	57,809.	44.95
22.73								
57.01								
CONTROLLABLE:								
PUBLIC WORKS	62,043.	66.62	61,111.	29.33	73,085.	36.25	70,541.	54.85
GRANTS	(27,221.)	(29.23)	(12,619.)	(6.06)	(19,468.)	(9.65)	(18,910.)	(14.70)
PROTECTION OF PERSONS & PROPERTY	1,797.	1.93	8,514.	4.09	6,760.	3.35	3,132.	2.44
GRANTS	(123.)	(.13)	(1,120.)	(.54)	(1,876.)	(.93)	(678.)	(.53)
SOCIAL SERVICES	3,001.	3.22	2,489.	1.19	9,549.	4.74	1,768.	1.37
GRANTS	(268.)	(.29)	(368.)	(.17)	(3,160.)	(1.57)	(697.)	(.54)
RECREATION & COMMUNITY SERVICES	18.	.02	5,866.	2.82	2,630.	1.30	500.	.39
FIXED ASSETS	...	...	11,277.	5.41	23,935.	11.87	4,319.	3.36
RESERVES	...	...	16,500.	7.92	...	...	...	...
UTILITY OPERATING	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...
ADMINISTRATION	10,291.	11.05	15,495.	7.44	21,154.	10.49	10,825.	8.41
	\$93,132.	100.00%	\$208,329.	100.00%	\$201,637.	100.00%	\$128,609.	100.00%
	\$48.56		\$90.42				\$126.83	

PROVINCE OF MANITOBA

RURALS - 1961

OCHRE RIVER Pop. - 1,391

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$32,406.	36.35	\$23.30
DEBENTURES - GENERAL	...	...	...
- UTILITY	...	...	...
METRO	...	...	...
DEFERRED LIABILITIES	...	...	...
OTHER	11,242.	12.61	8.08
	43,648.	48.96	31.38
CONTROLLABLE:			
PUBLIC WORKS	40,787.	45.75	29.32
GRANTS	(12,324.)	(13.82)	(8.86)
PROTECTION OF PERSONS & PROPERTY	982.	1.07	.69
GRANTS	(287.)	(.32)	(.21)
SOCIAL SERVICES	2,602.	2.92	1.87
GRANTS	(269.)	(.30)	(.19)
RECREATION & COMMUNITY SERVICES	149.	.17	.08
FIXED ASSETS	1,700.	1.90	1.22
RESERVES	...	...	...
UTILITY OPERATING	...	...	...
MISCELLANEOUS	...	...	...
ADMINISTRATION	12,199.	13.67	8.76
	\$89,157.	100.00%	\$64.09

ODANAH Pop. - 806

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$41,098.	39.99	\$50.99
DEBENTURES - GENERAL	...	...	...
- UTILITY	...	...	...
METRO	...	...	...
DEFERRED LIABILITIES	1,613.	1.57	2.00
OTHER	...	...	...
	42,711.	41.56	52.99
CONTROLLABLE:			
PUBLIC WORKS	52,756.	51.33	65.45
GRANTS	(19,718.)	(18.21)	(23.22)
PROTECTION OF PERSONS & PROPERTY	1,677.	1.63	2.08
GRANTS	(608.)	(.59)	(.75)
SOCIAL SERVICES	1,749.	1.70	2.17
GRANTS	(240.)	(.23)	(.30)
RECREATION & COMMUNITY SERVICES	625.	.61	.78
FIXED ASSETS	...	.07	.08
RESERVES	14,987.	14.58	18.59
UTILITY OPERATING	...	...	...
MISCELLANEOUS	...	...	...
ADMINISTRATION	7,763.	7.55	9.63
	\$102,770.	100.00%	\$127.50

OLD KILDONAN Pop. - 1,327

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$71,414.	60.98	\$53.82
DEBENTURES - GENERAL	...	...	...
- UTILITY	...	...	...
METRO	8,012.	6.84	6.04
DEFERRED LIABILITIES	...	...	...
OTHER	630.	.54	.47
	80,056.	68.36	60.33
CONTROLLABLE:			
PUBLIC WORKS	17,814.	15.20	13.42
GRANTS	(3,268.)	(2.79)	(2.46)
PROTECTION OF PERSONS & PROPERTY	4,023.	3.44	3.03
GRANTS	...	...	...
SOCIAL SERVICES	2,564.	2.19	1.93
GRANTS	(367.)	(.31)	(.28)
RECREATION & COMMUNITY SERVICES	621.	.53	.47
FIXED ASSETS	4,125.	3.52	3.11
RESERVES	...	...	...
UTILITY OPERATING	...	...	...
MISCELLANEOUS	...	...	...
ADMINISTRATION	11,542.	9.86	8.70
	\$117,110.	100.00%	\$88.25

PENBINA Pop. - 2,907

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$109,926.	50.06	\$37.81
DEBENTURES - GENERAL	...	...	...
- UTILITY	...	...	...
METRO	4,209.	1.92	1.45
DEFERRED LIABILITIES	4,206.	1.92	1.45
OTHER	...	...	...
	118,341.	53.90	40.71
CONTROLLABLE:			
PUBLIC WORKS	86,547.	39.46	29.91
GRANTS	(21,899.)	(9.97)	(7.53)
PROTECTION OF PERSONS & PROPERTY	2,609.	1.19	.90
GRANTS	(1,201.)	(.55)	(.41)
SOCIAL SERVICES	1,789.	.81	.62
GRANTS	(96.)	(.04)	(.03)
RECREATION & COMMUNITY SERVICES	148.	.06	.05
FIXED ASSETS	...	...	...
RESERVES	20,000.	9.11	6.88
UTILITY OPERATING	...	...	...
MISCELLANEOUS	...	...	...
ADMINISTRATION	12,774.	5.82	4.38
	\$219,563.	100.00%	\$77.64

PIPESTONE Pop. - 2,767

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$121,051.	44.10	\$43.75
DEBENTURES - GENERAL	4,751.	1.73	1.72
- UTILITY	...	...	...
METRO	...	...	...
DEFERRED LIABILITIES	...	...	...
OTHER	6,200.	2.26	2.24
	132,002.	48.09	47.71
CONTROLLABLE:			
PUBLIC WORKS	95,370.	34.74	34.47
GRANTS	(15,130.)	(5.51)	(5.47)
PROTECTION OF PERSONS & PROPERTY	8,505.	3.10	3.07
GRANTS	(1,144.)	(.42)	(.41)
SOCIAL SERVICES	11,258.	4.10	4.07
GRANTS	(1,112.)	(.40)	(.40)
RECREATION & COMMUNITY SERVICES	385.	.14	.14
FIXED ASSETS	6,841.	2.49	2.47
RESERVES	18,141.	6.51	6.56
UTILITY OPERATING	...	...	...
MISCELLANEOUS	...	...	...
ADMINISTRATION	19,392.	7.06	7.00
	\$274,508.	100.00%	\$99.21

PORTAGE LA PRAIRIE Pop. - 8,079

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$246,797.	45.65	\$30.55
DEBENTURES - GENERAL	...	...	...
- UTILITY	...	...	...
METRO	...	...	...
DEFERRED LIABILITIES	...	...	...
OTHER	16,260.	3.01	2.01
	263,057.	48.66	32.56
CONTROLLABLE:			
PUBLIC WORKS	213,944.	39.58	26.48
GRANTS	(47,930.)	(8.87)	(5.93)
PROTECTION OF PERSONS & PROPERTY	8,243.	1.52	1.02
GRANTS	(3,044.)	(.56)	(.38)
SOCIAL SERVICES	18,008.	3.33	2.23
GRANTS	(2,326.)	(.43)	(.29)
RECREATION & COMMUNITY SERVICES	5,237.	.97	.65
FIXED ASSETS	50,705.	9.38	6.28
RESERVES	...	...	...
UTILITY OPERATING	...	...	...
MISCELLANEOUS	...	...	...
ADMINISTRATION	34,681.	6.42	4.29
	\$540,575.	100.00%	\$66.91

RHINELAND Pop. - 6,003

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$212,525.	47.35	\$35.40
DEBENTURES - GENERAL	...	...	...
- UTILITY	...	...	...
METRO	8,389.	1.87	1.40
DEFERRED LIABILITIES	25,890.	5.76	4.31
OTHER	...	...	...
	246,804.	54.98	41.11
CONTROLLABLE:			
PUBLIC WORKS	159,245.	35.48	26.53
GRANTS	(22,553.)	(5.02)	(3.76)
PROTECTION OF PERSONS & PROPERTY	14,591.	3.25	2.43
GRANTS	(7,328.)	(1.63)	(1.22)
SOCIAL SERVICES	23,088.	5.14	3.85
GRANTS	(5,451.)	(1.21)	(.91)
RECREATION & COMMUNITY SERVICES	675.	.15	.11
FIXED ASSETS	3,189.	.71	.53
RESERVES	8,000.	1.78	1.33
UTILITY OPERATING	...	...	...
MISCELLANEOUS	...	...	...
ADMINISTRATION	28,616.	6.37	4.77
	\$448,876.	100.00%	\$74.77

RITCHOT Pop. - 2,509

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$84,843.	43.86	\$33.89
DEBENTURES - GENERAL	...	...	...
- UTILITY	...	...	...
METRO	...	...	...
DEFERRED LIABILITIES	18,486.	9.56	7.77
OTHER	10,547.	5.44	4.20
	113,876.	58.86	45.30
CONTROLLABLE:			
PUBLIC WORKS	56,309.	29.11	22.44
GRANTS	(16,550.)	(8.56)	(5.60)
PROTECTION OF PERSONS & PROPERTY	6,395.	3.30	2.54
GRANTS	(559.)	(.29)	(.22)
SOCIAL SERVICES	6,050.	3.13	2.41
GRANTS	(1,203.)	(.62)	(.48)
RECREATION & COMMUNITY SERVICES	251.	.13	.10
FIXED ASSETS	14,484.	7.49	5.77
RESERVES	...	...	...
UTILITY OPERATING	...	...	...
MISCELLANEOUS	...	...	...
ADMINISTRATION	14,410.	7.45	5.75
	\$193,453.	100.00%	\$77.10

PROVINCE OF MANITOBA

RURALS - 1961

	RIVERSIDE			ROBIN			Pop. - 1,294			ROCKWOOD			Pop. - 4,872			ROLAND			Pop. - 1,508		
	Pop. - 1,354			PER CENT. PER CAP.			PER CENT. PER CAP.			PER CENT. PER CAP.			PER CENT. PER CAP.			PER CENT. PER CAP.			PER CENT. PER CAP.		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$49,067.	40.13	\$36.24	\$51,867.	37.23	\$40.08	\$171,132.	50.55	\$35.13	\$98,969.	51.94	\$65.63	\$171,132.	50.55	\$35.13	\$98,969.	51.94	\$65.63	\$171,132.	50.55	\$35.13
DEBENTURES - GENERAL	...	...	...	660.	.47	.51	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
METRO	1,598.	1.31	1.18	1,172.	.84	.91	...	...	...	8,813.	2.60	1.81	...	...	...	2,475.	1.30	1.64	...	...	...
DEFERRED LIABILITIES	4,894.	4.00	3.61	900.	.65	.70	...	...	...	20,958.	6.20	4.30	...	...	...	9,575.	5.02	6.35	...	...	...
OTHER	55,559.	45.44	41.03	54,599.	39.19	42.20	...	...	...	208,024.	61.45	42.70	...	...	...	111,019.	58.26	73.62	...	...	...
CONTROLLABLE:																					
PUBLIC WORKS	40,417.	33.05	29.85	63,587.	45.64	49.14	85,948.	25.39	17.64	...	...	...	...	...	...	65,005.	34.11	43.11	...	...	...
GRANTS	(14,500.)	(11.86)	(10.71)	(11,500.)	(8.25)	(8.89)	(21,446.)	(6.33)	(4.40)	...	...	...	...	...	...	(19,720.)	(10.35)	(13.08)	...	...	...
PROTECTION OF PERSONS & PROPERTY	871.	.71	.64	4,964.	3.56	3.84	5,856.	1.73	1.20	...	...	...	...	...	...	5,187.	2.72	3.44	...	...	...
GRANTS	(99.)	(.07)	(.07)	(1,279.)	(.92)	(.99)	(615.)	(.18)	(.13)	...	...	...	...	...	...	(940.)	(.49)	(.62)	...	...	...
SOCIAL SERVICES	15,378.	12.58	11.36	10,411.	7.47	8.05	19,912.	5.88	4.09	...	...	...	...	...	...	959.	.50	.64	...	...	...
GRANTS	(543.)	(.44)	(.40)	(94.)	(.07)	(.40)	(1,057.)	(.31)	(.22)	...	...	...	...	...	...	(148.)	(.08)	(.10)	...	...	...
RECREATION & COMMUNITY SERVICES	545.	.44	.40	1,198.	.86	.93	1,028.	.30	.21	...	...	...	...	...	...	3,460.	1.82	2.29	...	...	...
FIXED ASSETS	...	...	...	1,351.	.97	1.04	12,000.	3.54	2.46	...	...	...	...	...	...	11,500.	6.04	7.63	...	...	...
RESERVES	13,285.	10.86	9.81	4,703.	3.38	3.53	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	11,357.	9.29	8.39	11,353.	8.17	8.80	27,631.	8.16	5.67	...	...	...	...	...	...	14,225.	7.47	9.43	...	...	...
	\$122,280.	100.00%	\$90.30	\$139,333.	100.00%	\$107.68	\$338,525.	100.00%	\$69.48	...	...	...	...	...	...	\$190,548.	100.00%	\$126.36	...	...	...
ROSEDALE																					
	Pop. - 2,662			PER CENT. PER CAP.			PER CENT. PER CAP.			PER CENT. PER CAP.			PER CENT. PER CAP.			PER CENT. PER CAP.			PER CENT. PER CAP.		
SCHOOLS	\$82,078.	46.36	\$30.83	\$54,293.	44.81	\$36.22	\$93,547.	51.43	\$53.42	...	...	...	...	...	...	\$44,408.	47.15	\$42.46	...	...	...
DEBENTURES - GENERAL	1,264.	.71	.48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
METRO	2,374.	1.34	.89	...	...	...	2,188.	1.20	1.25	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	1,524.	.86	.57	2,824.	2.33	1.88	1,500.	.82	.86	...	...	...	...	...	...	...	...	...	...	...	...
OTHER	87,240.	49.27	32.77	57,117.	47.14	38.10	97,235.	53.45	55.53	...	...	...	...	...	...	44,408.	47.15	42.46	...	...	...
CONTROLLABLE:																					
PUBLIC WORKS	65,472.	36.98	24.60	70,309.	58.03	46.90	57,784.	31.78	33.00	...	...	...	...	...	...	38,383.	40.75	36.70	...	...	...
GRANTS	(10,827.)	(6.12)	(4.07)	(21,559.)	(17.79)	(14.38)	(14,023.)	(7.71)	(8.00)	...	...	...	...	...	...	(12,031.)	(12.77)	(11.50)	...	...	...
PROTECTION OF PERSONS & PROPERTY	4,329.	2.45	1.63	1,541.	1.27	1.03	1,936.	1.06	1.11	...	...	...	...	...	...	2,587.	2.75	2.47	...	...	...
GRANTS	(467.)	(.26)	(.18)	(453.)	(.37)	(.30)	(283.)	(.16)	(.16)	...	...	...	...	...	...	(1,027.)	(1.09)	(.98)	...	...	...
SOCIAL SERVICES	11,197.	6.32	4.21	2,482.	2.05	1.66	6,648.	3.65	3.80	...	...	...	...	...	...	1,700.	1.80	1.63	...	...	...
GRANTS	(3,632.)	(2.05)	(1.36)	(146.)	(.12)	(.10)	(1,744.)	(.96)	(1.00)	...	...	...	...	...	...	(143.)	(.15)	(.15)	...	...	...
RECREATION & COMMUNITY SERVICES	2,028.	1.15	.76	1,250.	1.03	.83	13,816.	7.60	7.88	...	...	...	...	...	...	2,729.	2.90	2.61	...	...	...
FIXED ASSETS	1,715.	.97	.64	2,575.	2.13	1.72	8,750.	4.81	5.00	...	...	...	...	...	...	8,750.	9.29	8.37	...	...	...
RESERVES	2,000.	1.13	.75	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	17,995.	...	6.76	8,043.	6.63	5.37	11,773.	6.48	6.72	...	...	...	...	...	...	8,833.	9.37	8.44	...	...	...
ADMINISTRATION	\$177,050.	100.00%	\$66.51	\$121,159.	100.00%	\$80.83	\$181,982.	100.00%	\$103.88	...	...	...	...	...	...	\$94,189.	100.00%	\$90.05	...	...	...

PROVINCE OF MANITOBA

RURALS - 1961

	ST. ANDREWS Pop. - 5,326			STE. ANNE Pop. - 3,209			ST. CLEMENTS Pop. - 5,247			ST. FRANCIS XAVIER Pop. - 694		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS												
DEBENTURES - GENERAL	\$149,418.	46.45	\$28.05	\$80,088.	52.76	\$24.96	\$147,949.	43.88	\$28.20	\$28,861.	53.25	\$41.59
- UTILITY	...	...	...	...	...	...	...	...	...	1,529.	2.82	2.20
METRO	5,958.	...	...	7,879.	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	3,495.	1.09	1.12	4,000.	2.64	2.45	4,339.	1.29	1.83	...	...	...
OTHER	...	...	...	...	2.19	1.25	10,776.	3.20	2.05	...	...	...
	153,871.	49.39	29.83	91,967.	60.59	28.66	163,064.	48.37	31.08	30,390.	56.07	43.79
CONTROLLABLE:												
PUBLIC WORKS												
GRANTS	108,052.	33.59	20.29	46,829.	30.85	14.59	124,183.	36.83	23.67	19,386.	33.93	26.49
PROTECTION OF PERSONS & PROPERTY	(18,151.)	(5.64)	(3.41)	(13,130.)	(6.58)	(6.58)	(17,287.)	(5.13)	(3.29)	(9,383.)	(17.31)	(13.52)
GRANTS	5,941.	1.85	1.12	6,835.	4.50	2.13	10,503.	3.12	2.00	1,604.	2.96	2.31
SOCIAL SERVICES	(874.)	(.27)	(.16)	(584.)	(.18)	(.18)	(97.)	(.03)	(.02)	(248.)	(.46)	(.36)
GRANTS	18,501.	5.75	3.47	13,576.	8.94	4.23	16,107.	4.78	3.07	778.	1.44	1.12
RECREATION & COMMUNITY SERVICES	(2,988.)	(.93)	(.56)	(5,164.)	(3.39)	(1.61)	(3,460.)	(1.03)	(.66)	(171.)	(.31)	(.25)
FIXED ASSETS	1,512.	.47	.28	350.	.23	.11	286.	.08	.05	640.	1.18	.92
RESERVES	21,070.	6.53	3.94	2,416.	1.59	.75	13,650.	4.05	2.60	56.	.10	.08
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	1,200.	2.21	1.73
MISCELLANEOUS	1,973.	.61	.37	16,688.	10.99	5.20	30,216.	8.96	5.75	10,942.	20.19	15.77
ADMINISTRATION	27,830.	8.65	5.23	\$151,783.	100.00%	\$47.30	\$337,165.	100.00%	\$64.25	\$54,104.	100.00%	\$70.08
	\$271,687.	100.00%	\$50.40									
SCHOOLS												
DEBENTURES - GENERAL	\$21,622.	44.39	\$12.29	\$47,131.	48.12	\$30.99	\$53,021.	36.89	\$48.24	\$49,556.	\$53.54	\$33.95
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	...	...	...	...	...	...	3,833.	2.81	3.49	650.	.72	.45
OTHER	...	...	...	8,006.	8.17	5.26	93.	.07	.09	...	...	...
	21,622.	44.39	12.29	55,137.	56.29	36.25	56,947.	41.77	51.82	50,226.	54.26	34.40
CONTROLLABLE:												
PUBLIC WORKS												
GRANTS	11,614.	23.84	6.60	30,807.	31.46	20.25	39,824.	29.21	36.24	39,965.	43.16	27.37
PROTECTION OF PERSONS & PROPERTY	(6,407.)	(13.15)	(3.64)	(10,363.)	(10.58)	(6.81)	(10,500.)	(7.70)	(9.55)	(12,836.)	(13.87)	(9.79)
GRANTS	1,579.	3.24	.90	430.	.44	.28	1,815.	1.33	1.65	1,572.	1.70	1.08
SOCIAL SERVICES	(132.)	(.27)	(.08)	(215.)	(.22)	(.14)	(82.)	(.06)	(.07)	(250.)	(.27)	(.17)
GRANTS	10,599.	21.76	6.02	5,894.	6.02	3.88	11,065.	8.11	10.06	1,569.	.69	.44
RECREATION & COMMUNITY SERVICES	(2,636.)	(5.41)	(1.50)	(1,797.)	(1.83)	(.74)	(802.)	(.58)	(.74)	(88.)	(.09)	(.06)
FIXED ASSETS	...	...	...	330.	.34	.22	164.	.12	.15	...	...	...
RESERVES	729.	1.50	.41	5,000.	...	...	8,018.	5.88	7.30	...	...	...
UTILITY OPERATING	...	...	...	...	5.10	3.29	20,000.	14.67	18.20	6,000.	6.48	4.11
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	11,741.	24.10	6.67	12,713.	12.98	8.36	9,883.	7.25	8.98	7,349.	7.94	5.03
	\$48,709.	100.00%	\$27.67	\$97,936.	100.00%	\$64.39	\$136,322.	100.00%	\$124.04	\$92,569.	100.00%	\$63.41

RURALS - 1961

	SHELL RIVER Pop. - 1,837			SHOAL LAKE Pop. - 1,327			SIFTON Pop. - 1,054			SIGLINES Pop. - 1,619		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$65,603.	46.74	\$35.71	\$66,645.	49.97	\$50.22	\$37,033.	32.26	\$35.13	\$25,029.	35.78	\$15.46
DEBENTURES - GENERAL	...	...	...	...	...	...	...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	2,949.	2.10	1.61	...	...	...	1,606.	1.40	1.52	...	...	...
OTHER	...	...	...	3,331.	2.50	2.51	874.	.76	.84	...	...	...
CONTROLLABLE:												
PUBLIC WORKS	56,818.	40.48	30.93	54,435.	40.82	41.02	74,606.	65.00	70.78	27,641.	39.51	17.07
GRANTS	(24,962.)	(17.79)	(13.59)	(15,915.)	(11.93)	(11.99)	(20,515.)	(17.87)	(19.46)	(12,036.)	(17.21)	(7.43)
PROTECTION OF PERSONS & PROPERTY	3,349.	2.39	1.82	2,339.	1.75	1.76	5,454.	4.75	5.17	3,571.	5.10	2.20
GRANTS	(349.)	(.25)	(.19)	(201.)	(.15)	(.15)	(1,049.)	(.91)	(1.00)	(282.)	(.40)	(.17)
SOCIAL SERVICES	18,229.	12.99	9.92	1,639.	1.23	1.24	2,308.	2.01	2.19	8,629.	12.34	5.33
GRANTS	(15,339.)	(10.93)	(8.35)	(266.)	(.20)	(.20)	(328.)	(.29)	(.31)	(2,718.)	(3.88)	(1.60)
RECREATION & COMMUNITY SERVICES	178.	.13	.10	862.	.64	.64	512.	.45	.49	1,359.	1.94	.84
FIXED ASSETS	21,500.	15.32	11.70	340.	.25	.26	4,500.	3.92	4.27	7,350.	10.51	4.54
RESERVES	...	...	...	10,070.	7.50	7.54	...	...	...	...	...	...
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	12,372.	8.82	6.74	10,162.	7.62	7.65	9,779.	8.52	9.28	11,409.	16.31	7.05
	\$140,348.	100.00%	\$76.40	\$133,361.	100.00%	\$107.50	\$114,789.	100.00%	\$108.90	\$69,962.	100.00%	\$43.21

"NA" MAY - \$14,548.

	SILVER CREEK Pop. - 1,198			SOUTH CYPRESS Pop. - 946			SOUTH MORELICK Pop. - 2,241			SPRINGFIELD Pop. - 5,602		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$49,902.	42.95	\$42.01	\$45,192.	46.72	\$47.77	\$76,143.	36.15	\$33.98	\$163,033.	35.09	\$29.07
DEBENTURES - GENERAL	...	...	...	384.	.40	.41	...	...	...	596.	.13	.11
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	...	...	...	...	...	...	4,075.	1.90	1.78	1,621.	.35	.29
OTHER	...	...	...	182.	.19	.19	7,438.	3.53	3.32	46,537.	10.01	8.50
CONTROLLABLE:												
PUBLIC WORKS	49,902.	42.95	42.01	45,768.	47.31	48.37	87,586.	41.58	39.08	211,787.	45.58	37.77
GRANTS	58,697.	50.52	49.41	45,069.	46.59	47.64	97,374.	46.22	43.45	198,498.	40.56	33.61
PROTECTION OF PERSONS & PROPERTY	(13,932.)	(11.99)	(11.73)	(19,253.)	(19.91)	(20.36)	(15,801.)	(7.50)	(7.05)	(23,088.)	(4.97)	(4.12)
GRANTS	3,502.	3.01	2.95	1,373.	1.42	1.45	2,820.	1.34	1.26	8,063.	1.74	1.44
SOCIAL SERVICES	(2,077.)	(1.78)	(1.75)	(207.)	(.21)	(.22)	(458.)	(.21)	(.20)	(470.)	(.10)	(.08)
GRANTS	2,234.	1.92	1.88	3,586.	3.70	3.79	2,420.	1.15	1.08	11,883.	2.55	2.12
RECREATION & COMMUNITY SERVICES	(336.)	(.29)	(.28)	(805.)	(.83)	(.85)	(667.)	(.32)	(.30)	(2,831.)	(.61)	(.50)
FIXED ASSETS	254.	.22	.21	1,164.	1.20	1.23	2,243.	1.06	1.00	2,721.	.59	.48
RESERVES	9,740.	8.38	8.20	7,875.	8.14	8.32	23,000.	10.92	10.26	25,405.	5.47	4.53
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	6,776.	1.46	1.21
MISCELLANEOUS	...	...	...	...	...	...	169.	.08	.08	...	...	...
ADMINISTRATION	8,209.	7.06	6.91	12,178.	12.59	12.87	11,972.	5.68	5.34	35,863.	7.72	6.39
	\$116,193.	100.00%	\$97.81	\$96,728.	100.00%	\$102.24	\$210,658.	100.00%	\$94.00	\$464,607.	100.00%	\$82.85

PROVINCE OF MANITOBA

RURALS - 1961

	STANLEY			STRATHCLAIR			STRATHOONA			SWAN RIVER		
	Costs	Pop.	Per Cent. Per Cap.	Costs	Pop.	Per Cent. Per Cap.	Costs	Pop.	Per Cent. Per Cap.	Costs	Pop.	Per Cent. Per Cap.
SCHOOLS	\$145,520.	50.75	\$29.30	\$64,398.	44.07	\$32.01	\$54,679.	45.61	\$31.09	\$132,744.	38.18	\$30.36
DEBENTURES - GENERAL	...	...	...	...	...	...	...	...	...	...	...	...
UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	2,090.	.73	.42	491.	.34	.24	...	...	...	8,004.	2.36	1.83
DEFERRED LIABILITIES	...	...	...	...	...	...	7,075.	5.90	4.02	1,000.	.29	.23
OTHER	...	...	...	...	...	...	...	...	...	...	...	...
	147,610.	51.48	29.72	64,889.	44.41	32.25	61,754.	51.51	35.11	141,752.	40.77	32.42
CONTROLLABLE:												
PUBLIC WORKS	95,625.	33.35	19.25	59,599.	40.78	29.62	38,009.	31.71	21.61	172,502.	49.61	39.45
GRANTS	(20,700.)	(7.22)	(4.17)	(20,659.)	(14.14)	(10.27)	(15,979.)	(13.33)	(9.08)	(27,937.)	(8.04)	(6.39)
PROTECTION OF PERSONS & PROPERTY	20,018.	6.98	4.03	5,111.	3.50	2.54	837.	.70	.48	10,313.	2.97	2.36
GRANTS	(2,760.)	(.96)	(.56)	(264.)	(.18)	(.13)	(87.)	(.07)	(.05)	(823.)	(.24)	(.19)
SOCIAL SERVICES	8,991.	3.14	1.81	6,007.	4.11	2.99	1,464.	1.22	.83	26,299.	7.56	6.01
GRANT	(1,009.)	(.35)	(.20)	(1,336.)	(.91)	(.66)	(37.)	(.03)	(.02)	(17,239)	(4.95)	(3.94)
RECREATION & COMMUNITY SERVICES	1,123.	.39	.23	7,590.	5.19	3.77	668.	.56	.38	825.	.24	.17
FIXED ASSETS	1,189.	.41	.24	300.	.21	.15	7,000.	5.84	3.98	20,559.	5.91	4.70
RESERVES	15,000.	5.23	3.03	12,000.	8.21	5.96	14,690.	12.25	8.35	...	...	...
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	21,658.	7.55	4.35	12,895.	8.82	6.41	11,554.	9.64	6.56	21,336.	6.14	4.88
	\$286,745.	100.00%	\$57.73	\$145,132.	100.00%	\$72.63	\$119,873.	100.00%	\$68.15	\$347,682.	100.00%	\$79.51

MANITOWA - \$14.131.

	TACHE			THOMPSON			TURTLE MOUNTAIN			VICTORIA		
	Costs	Pop.	Per Cent. Per Cap.	Costs	Pop.	Per Cent. Per Cap.	Costs	Pop.	Per Cent. Per Cap.	Costs	Pop.	Per Cent. Per Cap.
SCHOOLS	\$106,010.	48.53	\$30.75	\$75,352.	47.79	\$48.40	\$72,558.	37.73	\$36.24	\$51,515.	38.42	\$31.80
DEBENTURES - GENERAL	...	...	...	3,438.	2.18	2.21	2,407.	1.25	1.20	...	...	...
UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	6,774.	3.10	1.96	2,464.	1.56	1.58	3,204.	1.67	1.60	3,124.	2.33	1.93
DEFERRED LIABILITIES	...	...	...	3,500.	2.22	2.25	2,400.	1.20	1.20	13,640.	10.17	8.42
OTHER	...	...	...	84,754.	53.75	54.44	80,569.	41.90	40.24	68,279.	50.92	42.15
	112,784.	51.63	32.69	59,742.	37.89	38.37	73,404.	38.17	36.67	54,043.	40.30	33.36
CONTROLLABLE:												
PUBLIC WORKS	114,054.	52.22	33.06	(15,900.)	(10.08)	(10.21)	(14,166.)	(7.37)	(7.08)	(20,737.)	(15.47)	(12.80)
GRANTS	(33,288.)	(15.24)	(9.65)	6,672.	4.23	4.29	1,784.	.93	.89	4,048.	3.02	2.50
PROTECTION OF PERSONS & PROPERTY	1,213.	.56	.35	(495.)	(.31)	(.32)	(62.)	(.03)	...	(950.)	(.74)	(.61)
GRANTS	(383.)	(.18)	(.11)	1,165.	.74	.75	3,942.	2.05	1.97	4,446.	3.32	2.74
SOCIAL SERVICES	3,338.	1.53	.97	(25.)	(.02)	(.02)	(1,112.)	(.57)	(.56)	(1,333.)	(.98)	(.82)
GRANTS	(759.)	(.35)	(.22)	5,578.	3.54	3.58	6,504.	3.38	3.25	2,848.	2.12	1.76
RECREATION & COMMUNITY SERVICES	204.	.09	.06	2,226.	1.41	1.43	40.	.02	...	5,351.	3.99	3.30
FIXED ASSETS	1,000.	.46	.29	2,000.	1.27	1.28	26,981.	14.03	13.48	6,000.	4.47	3.70
RESERVES	4,278.	1.96	1.24	...	...	...	...	...	...	...	...	...
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	15,987.	7.32	4.63	11,955.	7.58	7.68	14,401.	7.49	7.19	12,129.	9.05	7.49
	\$218,428.	100.00%	\$63.31	\$157,672.	100.00%	\$101.27	\$192,285.	100.00%	\$96.05	\$134,087.	100.00%	\$82.77

PROVINCE OF MANITOBA

RURALS - 1961

	VICTORIA BEACH Pop. - 277 "A"			WALLACE Pop. - 2,535			WESTBOURNE Pop. - 2,886			WEST ST. PAUL Pop. - 2,032		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$16,427.	31.16	\$59.30	\$125,794.	45.69	\$49.62	\$116,714.	44.02	\$40.44	\$67,228.	56.09	\$33.08
DEBENTURES - GENERAL	...	...	...	...	...	...	...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	6,362.	5.31	3.13
DEFERRED LIABILITIES	...	...	...	1,732.	.63	.68	2,693.	1.02	.93	...	...	...
OTHER	...	...	...	5,495.	2.00	2.17	3,540.	1.34	1.23	2,514.	2.10	1.24
	16,427.	31.16	59.30	133,021.	48.32	52.47	122,947.	46.38	42.60	76,104.	63.50	37.45
CONTROLLABLE:												
PUBLIC WORKS	17,553.	33.30	63.37	117,051.	42.52	46.17	127,952.	48.26	44.34	20,751.	17.30	10.21
GRANTS	(3,920.)	(7.44)	(14.15)	(17,087.)	(6.21)	(3.28)	(34,747.)	(13.11)	(12.04)	(2,988.)	(2.49)	(1.47)
PROTECTION OF PERSONS & PROPERTY	3,354.	6.36	12.11	8,317.	3.02	3.28	10,638.	4.01	3.69	5,976.	4.98	2.94
GRANTS	...	...	...	(829.)	(.30)	(.33)	(501.)	(.19)	(.17)	(15.)	(.01)	(.01)
SOCIAL SERVICES	4,062.	7.71	14.66	5,125.	1.86	2.02	6,699.	2.53	2.32	4,124.	3.44	2.03
GRANTS	(1,277.)	(2.42)	(4.61)	(135.)	(.05)	(.05)	(1,100.)	(.41)	(.38)	(1,054.)	(.88)	(.59)
RECREATION & COMMUNITY SERVICES	200.	.38	.72	994.	.36	.39	1,485.	.56	.51	417.	.35	.21
FIXED ASSETS	7,974.	15.13	28.79	346.	.13	.14	193.	.07	.33	648.	.56	.33
RESERVES	...	...	...	...	...	...	10,495.	3.96	3.64	500.	.42	.25
UTILITY OPERATING	...	...	...	9,891.	3.59	3.90	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	8,337.	15.82	30.10	18,623.	6.76	7.35	21,045.	7.94	7.29	15,372.	12.83	7.56
	\$52,710.	100.00%	\$190.29	\$275,307.	100.00%	\$109.60	\$265,106.	100.00%	\$91.87	\$119,855.	100.00%	\$58.98

*MAN PERMANENT POPULATION ONLY.

	WHITEHEAD Pop. - 1,191			WHITEMOUTH Pop. - 2,156			WHITENATER Pop. - 1,279			WINCHESTER Pop. - 1,372		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$41,279.	47.25	\$34.66	\$48,145.	48.57	\$22.33	\$72,344.	47.48	\$56.56	\$53,788.	37.30	\$39.20
DEBENTURES - GENERAL	...	...	...	...	...	...	...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	1,885.	1.90	.87	2,316.	1.52	1.81	...	...	...
DEFERRED LIABILITIES	...	...	...	...	...	...	6,717.	4.41	5.25	...	...	...
OTHER	3,247.	3.72	2.73	...	...	...	...	...	...	...	...	...
	44,993.	51.50	37.79	50,031.	50.47	23.20	81,377.	53.41	63.62	53,788.	37.30	39.20
CONTROLLABLE:												
PUBLIC WORKS	37,933.	43.42	31.85	45,557.	45.95	21.13	42,248.	27.73	33.03	58,090.	40.29	42.35
GRANTS	(12,500.)	(14.31)	(10.50)	(14,936.)	(15.07)	(6.93)	(15,578.)	(10.95)	(10.92)	(10,914.)	(7.57)	(7.95)
PROTECTION OF PERSONS & PROPERTY	3,945.	4.40	3.23	2,285.	2.30	1.06	3,016.	1.98	2.36	3,838.	2.66	2.80
GRANTS	(90.)	(.10)	(.07)	(47.)	(.05)	(.02)	(594.)	(.39)	(.45)	(417.)	(.29)	(.30)
SOCIAL SERVICES	1,589.	1.80	1.33	3,705.	3.74	1.72	2,812.	1.85	2.20	6,183.	4.29	4.51
GRANTS	...	...	...	(280.)	(.28)	(.13)	(558.)	(.37)	(.44)	(890.)	(.65)	(.55)
RECREATION & COMMUNITY SERVICES	337.	.39	.28	...	...	...	375.	.25	.29	759.	.53	.55
FIXED ASSETS	2,700.	3.09	2.27	346.	.35	.16	25,890.	16.99	20.24	20,246.	14.04	14.76
RESERVES	...	...	...	2,000.	2.02	.93	...	...	...	4,390.	3.04	3.20
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	402.	.41	.19	2,131.	1.40	1.67	...	...	...
ADMINISTRATION	8,555.	9.79	7.18	10,076.	10.16	4.67	12,202.	8.00	9.54	9,125.	6.33	6.64
	\$87,362.	100.00%	\$73.35	\$99,139.	100.00%	\$45.98	\$152,371.	100.00%	\$113.13	\$144,207.	100.00%	\$105.11

PROVINCE OF MANITOBA

RURALS 1961

	WOODLANDS		POP. - 2,346		WOODWORTH		POP. - 1,745	
	COSTS	PER CENT.	PER CAP.		COSTS	PER CENT.	PER CAP.	
SCHOOLS	\$97,905.	48.48	\$41.73		\$70,196.	42.12	\$40.23	
DEBENTURES - GENERAL	4,374.	2.16	1.86		...	...	...
- UTILITY	...	...	...		...	...	...
METRO	...	...	...		...	...	...
DEFERRED LIABILITIES	182.	.09	.08		1,922.	1.15	1.10	
OTHER	7,266.	3.60	3.10		2,940.	1.76	1.68	
	109,727.	54.33	46.77		75,058.	45.03	43.01	
CONTROLLABLE:								
PUBLIC WORKS	70,943.	35.13	30.24		85,774.	51.47	49.15	
GRANTS	(13,878.)	(6.87)	(5.91)		(18,500.)	(11.10)	(10.60)	
PROTECTION OF PERSONS & PROPERTY	3,724.	1.84	1.59		2,975.	1.79	1.70	
GRANTS	(475.)	(.23)	(.20)		(30.)	(.02)	(.02)	
SOCIAL SERVICES	7,125.	3.53	3.04		11,165.	6.70	6.40	
GRANTS	(2,213.)	(1.09)	(.94)		(1,199.)	(.72)	(.68)	
RECREATION & COMMUNITY SERVICES	854.	.42	.36		605.	.36	.35	
FIXED ASSETS	2,900.	1.44	1.24		...	...	...
RESERVES	8,000.	3.96	3.41		...	...	...
UTILITY OPERATING	...	...	...		...	...	...
MISCELLANEOUS	299.	.15	.13		...	...	...
ADMINISTRATION	14,962.	7.41	6.38		10,806.	6.49	6.19	
	\$201,968.	100.00%	\$86.09		\$166,654.	100.00%	\$95.50	

SUBURBANS

**ACTUAL MILL RATES
(INCLUDING SPECIAL SCHOOLS)**

EXPENDITURES PER CAPITA
1961 CENSUS

TOTAL EXPENDITURESCENSUS POPULATION

PROVINCE OF MANITOBA

SUBURBANS

1961

ASSINIBOIA - Pop. 6088

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$ 306,390.	42.21	\$50.33
DEBENTURES - GENERAL	47,246.	6.51	7.76
- UTILITY	157,040.	21.64	25.60
METRO	37,870.	5.22	6.22
DEFERRED LIABILITIES	3,552.	.49	.58
OTHER	552,098.	76.07	90.69
CONTROLLABLE:			
PUBLIC WORKS	53,679.	7.39	8.82
GRANTS	(10,814.)	(1.49)	(1.78)
PROTECTION	38,255.	5.27	6.28
GRANTS	(35.)	....	....
SOCIAL SERVICES	9,770.	1.34	1.60
GRANTS	(3,144.)	(.43)	(.52)
REC. & COMM. SERVICES	1,500.	.21	.25
FIXED ASSETS	13,038.	1.80	2.14
RESERVES	5,299.	.73	.87
UTILITY OPERATING	....	....	....
MISCELLANEOUS	7,100.	.98	1.17
ADMINISTRATION	59,045.	8.13	9.70
	\$25,791.	100.00%	\$119.22

CHARLESWOOD - Pop. 6243

	Costs	PER CENT.	PER CAP.
\$	248,163.	51.59	\$39.75
	3,466.	.72	.55
	47,836.	9.94	7.66
	29,868.	6.21	4.76

	1,075.	.22	.17
	330,408.	68.68	52.91
	149,189.	31.02	23.90
	(74,146.)	(15.41)	(11.88)
	27,157.	5.65	4.35

	6,496.	1.35	1.04
	(1,484.)	(.30)	(.23)
	123.	.02	.02
	4,870.	1.01	.78
	5,180.	1.08	.83
	848.	.18	.14
	825.	.17	.13
	31,496.	6.55	5.04
	\$480,982.	100.00%	\$77.03

FORT GARRY - Pop. 17,528

	Costs	PER CENT.	PER CAP.
\$	854,255.	43.06	\$43.74
	170,609.	8.60	9.73
	33,149.	1.67	1.89
	109,202.	5.51	6.23
	21,061.	1.06	1.20
	243,912.	12.30	13.92
	1,432,188.	72.20	81.71
	201,670.	10.17	11.51
	(25,028.)	(1.26)	(1.43)
	186,990.	9.43	10.67

	27,218.	1.37	1.55
	(4,116.)	(.21)	(.23)
	1,099.	.06	.06
	72,900.	3.67	4.16

	90,717.	4.57	5.18
	\$1,983,638.	100.00	\$113.18

NORTH KILDONAN - Pop. 8,888

	Costs	PER CENT.	PER CAP.
SCHOOLS	\$245,664.	36.18	\$27.75
DEBENTURES - GENERAL	69,521.	10.20	7.82
- UTILITY	34,388.	5.04	3.87
METRO	24,441.	3.58	2.75
DEFERRED LIABILITIES	....	....	....
OTHER	7,773.	1.14	.87
	382,787.	56.14	43.06

ST. VITAL - Pop. 27,269

	Costs	PER CENT.	PER CAP.
	\$974,432.	46.96	\$35.73
	199,135.	9.60	7.50
	3,700.	.17	.14
	113,649.	5.43	4.17

	1,290,916.	62.21	47.34

TUXEDO - Pop. 1627

	Costs	PER CENT.	PER CAP.
	\$230,375.	51.24	\$141.59
	21,339.	4.75	13.12

	34,088.	7.58	20.95

	286,802.	63.57	175.66

CONTROLLABLE:			
PUBLIC WORKS	79,914.	11.72	8.99
GRANTS	(11,268.)	(1.65)	(1.27)
PROTECTION	63,180.	9.27	7.11
GRANTS	....	....	....
SOCIAL SERVICES	6,747.	.99	.76
GRANTS	(1,371.)	(.20)	(.15)
REC. & COMM. SERVICES	2,947.	.43	.33
FIXED ASSETS	29,454.	4.32	3.32
RESERVES	76,000.	11.15	8.55
UTILITY OPERATING	10,885.	1.60	1.22
MISCELLANEOUS	2,809.	.41	.32
ADMINISTRATION	39,695.	5.82	4.47
	\$681,769.	100.00%	\$76.71

	331,769.	15.99	12.17
	(10,500.)	(.50)	(.38)
	216,272.	10.42	7.93

	55,865.	2.69	2.05
	(18,912.)	(.91)	(.69)
	48,516.	2.34	1.78
	31,486.	1.52	1.15
	26,275.	1.27	.96
	4,930.	.24	.18
	21,402.	1.03	.78
	77,052.	3.70	2.82
	\$2,075,061.	100.00%	\$76.09

	64,578.	14.36	39.69

	36,811.	8.19	22.62
	(8.)	....	....
	1,248.	.28	.77
	(232.)	(.05)	(.14)
	18,355.	4.08	11.28
	9,000.	2.00	5.53

	34,045.	7.57	20.93
	\$449,599.	100.00%	\$276.34

PROVINCE OF MANITOBA

V I L L A G E S

1956

1960

1961

No.	VILLAGES	POPULA- TION	ACTION	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	POPULA- TION	ACTION	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	POPULA- TION	ACTION	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA
1.	BENITO	487	473,170.	\$ 972.	\$ 300,000.	\$ 616.	427	437,290.	\$ 1,024.	\$ 347,000.	\$ 945.	427	452,390.	\$ 1,059.	\$ 436,000.	\$ 1,021.
2.	RINSCARTH	452	256,090.	567.	290,000.	642.	456	397,330.	849.	404,000.	945.	456	391,830.	859.	388,000.	861.
3.	BONEMAN	519	373,460.	720.	358,000.	690.	504	366,350.	727.	323,000.	641.	504	365,330.	725.	327,000.	649.
4.	CARTWRIGHT	459	398,170.	867.	319,000.	695.	482	396,030.	822.	400,000.	830.	482	414,370.	845.	396,000.	822.
5.	CRYSTAL CITY	505	460,300.	805.	329,000.	651.	542	448,150.	827.	431,000.	795.	542	457,920.	845.	448,000.	827.
6.	DUNDAS (x)	178	986,060.	5,540.	762,000.	4,281.	232	1,288,270.	5,553.	1,146,000.	4,940.	232	1,310,640.	5,649.	1,286,000.	5,543.
7.	ELKHORN	673	461,920.	686.	345,000.	513.	666	481,860.	724.	484,000.	727.	666	480,770.	722.	483,000.	740.
8.	R. ECKSON	488	383,620.	786.	186,000.	379.	531	419,150.	789.	389,000.	733.	531	439,500.	828.	419,000.	789.
9.	ETHELBERT	505	269,440.	534.	261,000.	517.	556	360,290.	648.	260,000.	468.	556	370,540.	666.	360,000.	647.
10.	FOXWARREN	270	188,830.	699.	153,000.	567.	272	199,740.	734.	192,000.	706.	272	198,810.	731.	200,000.	735.
11.	GARSON	277	82,890.	299.	95,000.	343.	330	116,300.	352.	93,000.	282.	330	120,390.	365.	102,000.	369.
12.	GILBERT PLAINS	859	682,700.	795.	664,000.	773.	849	878,260.	1,034.	853,000.	1,005.	849	886,550.	1,044.	887,000.	1,045.
13.	GLENBORO	765	709,190.	927.	463,000.	605.	797	755,470.	948.	730,000.	916.	797	769,470.	965.	755,000.	947.
14.	GREAT FALLS	150	154,502.	1,030.	72,000.	480.	164	4,000,780.	24,395.	160,000.	976.	164	4,005,890.	24,426.	119,000.	726.
15.	GREYNA	603	507,780.	842.	345,000.	572.	575	499,250.	868.	526,000.	915.	575	501,780.	873.	512,000.	890.
16.	HAMIOTA	690	533,690.	773.	419,000.	607.	779	592,390.	760.	569,000.	730.	779	664,120.	853.	609,000.	782.
17.	LAC DU BONNET	523	279,590.	535.	333,000.	637.	569	601,910.	1,058.	581,000.	1,021.	569	582,470.	1,024.	608,000.	1,069.
18.	MACGREGOR	611	524,760.	859.	408,000.	568.	642	554,290.	863.	544,000.	847.	642	568,440.	885.	552,000.	860.
19.	MANITOBA	795	696,450.	876.	516,000.	649.	863	742,470.	860.	735,000.	875.	863	766,060.	888.	785,000.	910.
20.	MINITONAB	663	573,520.	866.	421,000.	635.	606	528,830.	873.	481,000.	794.	606	530,770.	876.	529,000.	873.
21.	NAPIWKA	181	175,290.	968.	123,000.	680.	178	105,730.	594.	206,000.	1,157.	178	104,690.	588.	105,000.	590.
22.	PILOT MOUND	785	584,950.	745.	466,000.	594.	802	661,750.	826.	635,000.	779.	802	677,010.	844.	668,000.	833.
23.	PLUM COULEE	498	391,540.	786.	324,000.	651.	510	423,020.	829.	323,000.	771.	510	470,330.	923.	424,000.	831.
24.	POWERSVIEW	1078	282,310.	262.	220,000.	204.	902	328,040.	364.	335,000.	369.	902	335,740.	372.	328,000.	364.
25.	RIVERTON	795	356,370.	448.	324,000.	408.	808	474,490.	587.	457,000.	566.	808	480,000.	594.	474,000.	587.
26.	ROBLIN	1173	510,805.	435.	379,000.	328.	1368	1,294,380.	946.	1,206,000.	882.	1368	1,444,530.	1,056.	1,338,000.	978.
27.	ROSSBURN	589	433,030.	735.	342,000.	581.	591	456,170.	772.	442,000.	748.	591	468,180.	792.	454,000.	768.
28.	ST. LAZARE	323	191,570.	593.	132,000.	409.	449	240,070.	535.	185,000.	575.	449	258,320.	575.	238,000.	530.
29.	ST. PIERRE	838	377,410.	450.	308,000.	368.	856	555,790.	649.	525,000.	613.	856	575,780.	647.	551,000.	644.
30.	STE. ROSE DU LAC	740	211,645.	286.	181,000.	380.	790	501,030.	634.	478,000.	605.	790	507,890.	643.	509,000.	644.
31.	SHOAL LAKE	751	504,070.	671.	395,000.	526.	774	636,180.	822.	624,000.	822.	774	656,060.	848.	662,000.	855.
32.	TEULON	634	602,220.	950.	485,000.	765.	749	648,230.	865.	616,000.	877.	749	656,260.	876.	638,000.	852.
33.	TREHERNE	551	527,910.	959.	440,000.	799.	569	540,780.	950.	531,000.	933.	569	556,290.	978.	541,000.	951.
34.	WASKADA	357	396,510.	1,111.	289,000.	810.	297	329,430.	1,109.	373,000.	1,256.	297	328,670.	1,107.	329,000.	1,108.
35.	WAMANESA	440	379,980.	864.	314,000.	714.	456	427,710.	929.	391,000.	857.	456	430,040.	943.	424,000.	930.
36.	WINNIPEGOSIS	984	340,255.	346.	383,000.	389.	980	507,720.	518.	406,000.	414.	980	514,700.	525.	505,000.	515.
		21,189	\$15,207,987.		\$12,601,000.		21,921	\$22,180,930.		\$17,359,000.		21,921	\$22,721,230.		\$18,399,000.	

839.

\$511,083.

792.

\$482,194.

\$616,137.

595.

\$350,028.

\$422,444.

718.

(x) PERMANENT POPULATION ONLY

PROVINCE OF MANITOBA

V I L L A G E S

CENSUS POPULATION			TOTAL EXPENDITURES				EXPENDITURES PER CAPITA				ACTUAL MILL RATES (INCLUDING SPECIAL SCHOOL)					
No.	VILLAGES	1956	1961	1956	1960	1961	1956	1960	1961	1956	1960	1961	1956	1960	1961	No.
1.	BENITO	487	427	\$ 26,269.	\$ 27,301.	\$ 26,611.		54.	64.	62.		42.	31.	50.		1
2	BINSBARTH	452	456	16,709.	16,734.	21,945.		37.	37.	48.		54.	45.	49.		2
3	BOWMAN	519	504	24,049.	23,299.	25,509.		46.	46.	51.		63.9	56.	53.		3
4	CARTWRIGHT	459	482	22,881.	27,099.	25,537.		50.	56.	53.		50.5	53.3	53.5		4
5	CRYSTAL CITY	542	542	26,762.	30,124.	27,339.		53.	56.	50.		56.	56.	56.		5
6	DUNNOTTAR (x)	178	232	36,242.	55,573.	59,006.		203.	240.	254.		33.7	41.	43.		6
7	ELKHORN	673	666	25,304.	33,457.	33,022.		39.	50.	50.		55.	50.	60.		7
8	ERICKSON	488	531	22,386.	27,042.	28,530.		46.	51.	54.		50.	51.	51.		8
9	ETHELBERT	505	556	12,549.	19,481.	24,779.		25.	35.	45.		50.	40.	50.		9
10	FOXBARN	270	272	11,178.	14,346.	13,802.		41.	53.	51.		55.	64.	63.		10
11	GARSON	330	349	5,588.	10,655.	9,434.		20.	32.	29.		73.	80.	80.		11
12	GILBERT PLAINS	859	849	35,335.	47,447.	56,188.		41.	56.	66.		50.	44.	51.		12
13	GLENBORO	765	797	31,185.	74,091.	69,682.		41.	93.	87.		42.	64.6	74.2		13
14	GREAT FALLS	150	164	6,263.	7,012.	7,467.		42.	43.	46.		40.14	1.8	1.92		14
15	GREYNA	603	575	21,922.	29,423.	32,700.		36.	51.	57.		39.	56.	62.1		15
16	HAMIOTA	690	779	31,815.	45,690.	49,235.		46.	59.	63.		55.	44.3	64.3		16
17	LAC DU BONNET	523	569	33,444.	29,533.	39,631.		64.	66.	70.		105.	58.	59.1		17
18	MAGGREGOR	611	642	24,239.	27,533.	26,802.		40.	46.	42.		40.	46.	48.		18
19	MANITOU	795	863	37,132.	56,979.	63,375.		47.	78.	73.		40.	66.	65.		19
20	MINITONAS	663	606	29,374.	31,482.	37,225.		44.	52.	61.		44.5	50.	56.		20
21	NAPIWKA	181	178	6,441.	12,355.	8,236.		36.	69.	46.		35.	70.	65.		21
22	PILOT MOUND	785	802	35,703.	44,119.	49,866.		45.	55.	62.		54.	54.	59.		22
23	PLUM COULEE	498	510	21,541.	30,515.	36,402.		43.	60.	71.		45.6	58.8	61.8		23
24	POWERSVIEW	1,078	902	21,433.	29,864.	41,451.		20.	33.	46.		86.	97.	125.		24
25	RIVERTON	795	808	18,938.	25,114.	34,345.		24.	31.	42.		58.	49.	58.3		25
26	ROBLIN	1,173	1,368	48,979.	93,777.	105,926.		42.	69.	77.		80.	48.	61.5		26
27	ROSSBURN	589	591	26,566.	41,211.	34,664.		45.	70.	59.		50.	68.	68.		27
28	ST. LAZARE	323	449	11,004.	19,996.	23,920.		34.	45.	53.		51.	77.1	82.63		28
29	ST. PIERRE	668	656	33,213.	43,458.	36,777.		40.	51.	43.		93.	65.9	69.6		29
30	STE. ROSE DU LAC	740	790	18,792.	44,952.	40,178.		25.	57.	51.		80.	61.	79.		30
31	SHOAL LAKE	751	774	31,930.	33,346.	50,910.		43.	66.	66.		57.	47.	52.		31
32	TEULON	634	749	26,033.	44,218.	50,041.		41.	59.	67.		40.	59.	63.		32
33	TREHERNE	551	569	23,675.	38,578.	45,686.		43.	68.	80.		43.	68.	74.		33
34	WASKADA	357	297	16,903.	21,311.	20,865.		47.	72.	70.		40.	54.	54.		34
35	WAMANESA	440	456	15,119.	21,781.	22,662.		34.	48.	50.		35.	40.	40.		35
36	WINNIPEGOSIS	984	980	38,674.	45,838.	51,464.		39.	47.	53.		80.	63.	79.		36
		21,189	21,921	\$876,566.	\$1,244,866.	\$1,331,212.						MILLS	MILLS	MILLS		
	AVERAGE	589	609	\$24,349.	\$34,580.	\$36,978.		41.4	56.8	60.7		54.62	54.91	60.61		

(x) PERMANENT POPULATION ONLY

PROVINCE OF MANITOBA

VILLAGES - 1961

	Pop. - 427			Pop. - 456			Pop. - 504			Pop. - 482		
	BENITO			BINSKARTH			BOWSMAN			CARTWRIGHT		
	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.
SCHOOLS	\$12,695.	47.71	\$29.73	\$11,336.	51.66	\$24.86	\$10,139.	39.75	\$20.12	\$11,018.	43.15	\$22.86
DEBENTURES - GENERAL	...	...	...	...	...	...	...	...	...	434.	1.70	.50
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	520.	1.95	1.22	...	...	...	260.	1.02	.51	339.	1.32	.70
OTHER	...	...	...	...	...	...	...	...	...	...	...	...
	13,215.	49.66	30.95	11,336.	51.66	24.86	10,399.	40.77	20.63	11,791.	46.17	24.45
CONTROLLABLE:												
PUBLIC WORKS	2,034.	7.64	4.76	4,168.	18.99	9.14	4,075.	15.97	8.09	3,249.	12.72	6.74
GRANTS	(511.)	(1.92)	(1.20)	(98.)	(.45)	(.21)	(1,502.)	(5.89)	(2.98)	(431.)	(1.69)	(.89)
PROTECTION OF PERSONS & PROPERTY	2,714.	10.20	6.36	1,476.	6.73	3.24	3,178.	12.46	6.31	2,219.	8.69	4.60
GRANTS	...	...	...	...	...	...	...	...	...	...	...	...
SOCIAL SERVICES	6,019.	22.62	14.10	521.	2.37	1.14	5,454.	21.42	10.84	3,187.	12.48	6.61
GRANTS	(12.)	(.04)	(.03)	(33.)	(.15)	(.07)	(118.)	(.46)	(.23)	(76.)	(.30)	(.16)
RECREATION & COMMUNITY SERVICES	40.	.15	.09	1,328.	6.05	2.91	162.	.64	.32	747.	2.93	1.55
FIXED ASSETS	222.	.83	.52	...	...	...	...	...	...	...	...	...
RESERVES	...	...	...	...	...	...	...	...	...	2,275.	8.91	4.72
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	18.	.07	.04	...	...	...	...	...	...	...	...	...
ADMINISTRATION	2,872.	10.79	6.73	3,247.	14.80	7.12	3,851.	15.09	7.64	2,576.	10.09	5.34
	\$25,611.	100.00%	\$62.32	\$21,945.	100.00%	\$48.13	\$25,509.	100.00%	\$50.62	\$25,537.	100.00%	\$52.97
	CRYSTAL CITY			DUNNOTTAR			ELKHORN			ERICKSON		
	Pop. - 542			Pop. - 232			Pop. - 666			Pop. - 531		
	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.
SCHOOLS	\$10,142.	37.10	\$19.71	\$26,354.	44.66	\$113.59	\$16,002.	48.46	\$24.03	\$12,507.	43.84	\$23.55
DEBENTURES - GENERAL	1,849.	6.76	3.41	...	...	...	...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	657.	2.40	1.21	...	...	...	517.	1.56	.77	589.	2.06	1.11
OTHER	...	...	...	...	...	...	...	...	...	...	...	...
	12,648.	46.26	23.33	26,354.	44.66	113.59	16,519.	50.02	24.80	13,096.	45.90	24.66
CONTROLLABLE:												
PUBLIC WORKS	3,263.	11.94	6.02	22,834.	38.70	98.42	4,371.	13.24	6.56	4,901.	17.18	9.23
GRANTS	(1,376.)	(5.03)	(2.54)	(1,670.)	(2.83)	(7.19)	(181.)	(.55)	(.27)	(568.)	(4.99)	(1.07)
PROTECTION OF PERSONS & PROPERTY	2,966.	10.85	5.47	2,596.	4.40	11.19	5,303.	16.06	7.96	2,738.	9.60	5.16
GRANTS	...	...	...	...	...	...	...	...	...	...	...	...
SOCIAL SERVICES	367.	1.34	.68	764.	1.29	3.29	925.	2.80	1.39	632.	2.22	1.19
GRANTS	(1.)	(.01)	(.01)	(308.)	(.52)	(1.31)	(156.)	(.47)	(.23)	...	...	...
RECREATION & COMMUNITY SERVICES	4,252.	15.55	7.85	...	...	...	2,027.	6.14	3.04	363.	1.27	.68
FIXED ASSETS	183.	.67	.34	...	...	...	...	...	...	2,500.	8.76	4.71
RESERVES	...	...	...	1,000.	1.69	4.31	...	...	...	...	...	...
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	5,037.	18.42	9.29	7,434.	12.61	32.04	4,214.	12.76	6.33	4,868.	17.06	9.17
	\$27,339.	100.00%	\$50.44	\$59,006.	100.00%	\$254.34	\$33,022.	100.00%	\$49.58	\$28,530.	100.00%	\$53.73

VILLAGES - 1961

73 -

VILLAGES - 1961

	NAPINKA		Pop. - 178		PILOT MOUND		Pop. - 892		PLUM COULEE		Pop. - 510		POWERVIEW		Pop. - 902	
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	
SCHOOLS																
DEBENTURES - GENERAL	\$4,751.	57.69	\$26.69	\$26,711.	53.57	\$33.31	\$18,517.	50.87	\$36.31	\$29,283.	70.64	\$32.45				
- UTILITY	...	...	...	1,472.	2.95	1.84	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	...	...	...	501.	1.00	.62	...	...	...	...	...	...
OTHER	...	...	...	...	...	...	...	...	...	...	...	...
	4,751.	57.69	26.69	28,684.	57.52	35.77	18,517.	50.87	36.31	29,283.	70.64	32.45				
CONTROLLABLE:																
PUBLIC WORKS																
GRANTS	876.	10.64	4.92	7,975.	15.99	9.94	3,823.	10.50	7.50	2,450.	5.91	2.72				
PROTECTION OF PERSONS & PROPERTY	(262.)	(3.18)	(1.47)	(1,979.)	(3.97)	(2.47)	(1,750.)	(4.81)	(3.43)	(600.)	(1.44)	(.67)				
GRANTS	1,479.	17.96	8.31	3,603.	7.23	4.49	5,377.	14.77	10.54	1,817.	4.38	2.01				
SOCIAL SERVICES	202.	2.45	1.13	...	...	...	...	...	...	...	...	...
GRANTS	(15.)	(.48)	(.08)	872.	1.75	1.09	225.	.62	.44	2,151.	5.19	2.38				
RECREATION & COMMUNITY SERVICES	125.	1.52	.70	(47.)	(.09)	(.06)	...	...	...	(684.)	(1.65)	(.75)				
FIXED ASSETS	...	...	...	1,507.	3.02	1.88	...	...	...	...	...	...
RESERVES	...	...	...	3,339.	6.70	4.16	2,875.	7.90	5.64	32.	.08	.04				
UTILITY OPERATING	...	...	...	2,000.	4.01	2.49	500.	1.37	.98	...	...	...	
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	1,080.	13.10	6.07	3,912.	7.84	4.88	5,175.	14.22	10.15	7,002.	16.89	7.76				
	\$8,236.	100.00%	\$46.27	\$49,866.	100.00%	\$62.17	\$36,402.	100.00%	\$71.38	\$41,451.	100.00%	\$45.95				

PROVINCE OF MANITOBA

VILLAGES - 1961

	RIVERTON			ROBLIN			ROSSBURN			ST. LAZARE		
	Pop. - 808			Pop. - 1,368			Pop. - 591			Pop. - 449		
	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.
SCHOOLS	\$11,532.	33.58	\$14.27	\$41,479.	39.16	\$30.32	\$20,119.	58.04	\$34.04	\$10,781.	45.07	\$24.01
DEBENTURES - GENERAL	...	...	...	...	...	...	...	...	...	...	...	...
- UTILITY	...	...	...	28,876.	27.26	21.11	736.	2.12	1.25	5,487.	22.86	12.18
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	...	...	...	1,022.	.96	.75	468.	1.35	.79	216.	.90	.48
OTHER	...	...	...	...	...	...	...	...	...	...	...	...
	11,532.	33.58	14.27	71,377.	67.38	52.18	21,323.	61.51	36.08	16,464.	68.83	36.67
CONTROLLABLE:												
PUBLIC WORKS	13,221.	38.49	16.36	7,100.	6.70	5.19	3,554.	10.25	6.01	5,523.	23.09	12.30
GRANTS	...	...	...	(571.)	(.54)	(.42)	(976.)	(.80)	(1.64)	(3,374.)	(1.11)	(7.51)
PROTECTION OF PERSONS & PROPERTY	2,254.	6.56	2.79	9,657.	9.12	7.06	3,472.	10.02	5.87	1,042.	4.36	2.32
GRANTS	...	...	...	...	...	...	...	...	...	...	...	...
SOCIAL SERVICES	4,403.	12.82	5.45	2,879.	2.72	2.10	928.	2.68	1.57	541.	2.26	1.20
GRANTS	(1,714.)	(4.99)	(2.12)	(955.)	(.90)	(.70)	...	...	...	(6.)	(.02)	(.01)
RECREATION & COMMUNITY SERVICES	82.	.24	.10	1,080.	1.00	.77	1,731.	4.99	2.93	...	...	...
FIXED ASSETS	200.	.58	.25	3,976.	3.75	2.91	...	...	...	...	...	...
RESERVES	...	...	...	...	...	...	950.	2.74	1.61	...	...	...
UTILITY OPERATING	...	...	...	3,399.	3.21	2.48	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	4,367.	12.72	5.40	8,004.	7.56	5.85	3,676.	10.61	6.22	3,730.	15.59	8.30
	\$34,345.	100.00%	\$42.50	\$105,926.	100.00%	\$77.42	\$34,664.	100.00%	\$58.65	\$23,920.	100.00%	\$53.27

	ST. PIERRE			STE. ROSE DU LAC			SHOAL LAKE			TEulon		
	Pop. - 856			Pop. - 790			Pop. - 774			Pop. - 749		
	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.	Costs	Per Cent.	Per Cap.
SCHOOLS	\$19,340.	52.59	\$22.59	\$23,180.	57.69	\$29.34	\$25,453.	50.00	\$32.88	\$23,439.	46.84	\$31.29
DEBENTURES - GENERAL	216.	.58	.25	...	...	...	...	...	...	...	...	...
- UTILITY	...	...	...	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	455.	1.24	.54	...	...	...	308.	.60	.40	1,112.	2.22	1.49
OTHER	...	...	...	480.	1.20	.61	...	...	...	...	...	...
	20,011.	54.41	23.38	23,660.	58.89	29.95	25,761.	50.60	33.28	24,551.	49.06	32.78
CONTROLLABLE:												
PUBLIC WORKS	4,653.	12.65	5.44	4,481.	11.15	5.67	9,629.	18.91	12.44	4,481.	8.95	5.98
GRANTS	(683.)	(1.85)	(.80)	(998.)	(2.48)	(1.26)	(1,800.)	(3.54)	(2.33)	(606.)	(1.21)	(.82)
PROTECTION OF PERSONS & PROPERTY	5,744.	15.62	6.71	2,375.	5.91	3.01	2,790.	5.49	3.60	5,935.	11.86	7.92
GRANTS	...	...	...	...	...	...	...	...	...	...	...	...
SOCIAL SERVICES	2,955.	8.03	3.45	1,064.	2.65	1.35	997.	1.96	1.29	2,253.	4.50	3.01
GRANTS	(788.)	(2.14)	(.92)	(401.)	(1.00)	(.51)	(258.)	(.50)	(.33)	(1,357.)	(2.71)	(1.80)
RECREATION & COMMUNITY SERVICES	140.	.38	.16	235.	.58	.30	2,306.	4.53	2.98	5,948.	11.89	7.94
FIXED ASSETS	...	...	...	4,719.	11.75	5.97	515.	1.01	.67	...	...	...
RESERVES	...	...	...	...	...	...	...	...	...	2,425.	4.86	3.24
UTILITY OPERATING	...	...	...	...	...	...	6,911.	13.57	8.93	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	4,745.	12.90	5.54	5,043.	12.55	6.38	4,059.	7.97	5.24	6,411.	12.81	8.56
	\$36,777.	100.00%	\$42.96	\$40,178.	100.00%	\$50.86	\$50,910.	100.00%	\$65.77	\$50,041.	100.00%	\$66.81

PROVINCE OF MANITOBA

VILLAGES - 1961

	TREHERNE			WASKADA			WAMANESA			WINNIPEGOSIS		
	Pop. - 569			Pop. - 297			Pop. - 456			Pop. - 980		
	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$19,849.	43.45	\$34.88	\$11,053.	52.97	\$37.22	\$11,578.	51.09	\$25.39	\$28,085.	54.57	\$28.66
DEBENTURES - GENERAL	...	...	...	695.	3.33	2.34	...	...	...	...	...	...
- UTILITY	3,611.	7.90	6.35	...	...	...	...	...	...	...	...	...
METRO	...	...	...	...	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	1,988.	4.35	3.49	...	...	...	...	...	...	...	...	...
OTHER	...	...	...	200.	...	...	...	...	...	...	...	...
	25,448.	55.70	44.72	11,948.	57.26	40.23	11,578.	51.09	25.39	28,085.	54.57	28.66
CONTROLLABLE:												
PUBLIC WORKS	12,745.	27.90	22.40	3,608.	17.29	12.15	5,759.	25.41	12.63	8,672.	16.85	8.85
GRANTS	(99.)	(.22)	(.17)	...	...	...	(2,037.)	(8.99)	(4.47)	...	...	...
PROTECTION OF PERSONS & PROPERTY	2,569.	5.62	4.50	1,946.	9.33	6.55	1,548.	6.83	3.39	6,661.	12.94	6.80
GRANTS	...	...	...	...	...	...	...	...	...	...	...	...
SOCIAL SERVICES	427.	.93	.75	765.	3.67	2.58	535.	2.36	1.17	1,494.	2.90	1.52
GRANTS	(10.)	(.01)	...	...	...	...	...	...	...	(256.)	(.49)	(.26)
DECREASING COMMUNITY SERVICES	...	...	...	270.	1.29	.90	215.	.95	.47	391.	.76	.40
FIXED ASSETS	...	...	...	...	...	...	1,153.	5.09	2.53	...	...	...
RESERVES	...	...	...	...	...	...	...	...	...	...	...	...
UTILITY OPERATING	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...	...	...	...	...
ADMINISTRATION	4,606.	10.08	8.09	2,328.	11.16	7.84	3,911.	17.26	8.58	6,415.	12.47	6.55
	\$45,686.	100.00%	\$80.29	\$20,865.	100.00%	\$70.25	\$22,662.	100.00%	\$49.69	\$51,464.	100.00%	\$52.52

TOWNS

1961

1960

1956

No.	Towns	POPULA- TION	ACTUAL ASSESSMENT	PER CAPITA	(1961) POPULA- TION	ACTUAL ASSESSMENT	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	ACTUAL ASSESSMENT	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	No.
1.	ALTONA	1698	\$1,392,780.	\$ 814.	2026	\$1,821,060.	\$ 899.	\$1,591,000.	\$ 785.	\$1,896,020.	\$ 936.	\$1,837,000.	\$ 907.	1
2.	BEAUXJOUR	1523	735,540.	484.	1770	2,286,320.	1,292.	2,159,000.	1,220.	2,419,910.	1,367.	2,327,000.	1,315.	2
3.	BIRLE	806	494,570.	614.	846	529,920.	626.	503,000.	595.	548,960.	649.	547,000.	765.	3
4.	BOISSEVAT	1115	1,071,710.	1,051.	1303	1,428,350.	1,096.	1,365,000.	1,048.	1,444,880.	1,109.	1,468,000.	1,127.	4
5.	BROOKLANDS	3941	1,071,905.	272.	4369	3,358,600.	769.	3,200,000.	732.	3,437,310.	787.	3,693,000.	845.	5
6.	CARBERRY	1065	812,870.	763.	1113	865,875.	778.	845,000.	759.	868,890.	781.	876,000.	787.	6
7.	CARNAHAN	1894	1,159,313.	615.	1930	1,937,970.	1,004.	1,933,000.	1,002.	2,033,870.	1,054.	1,974,000.	1,023.	7
8.	DAUPHIN	6190	3,588,015.	580.	7374	8,183,580.	1,110.	6,593,000.	894.	8,413,750.	1,141.	8,483,000.	1,150.	8
9.	DELOREAN	900	693,700.	993.	916	951,430.	1,039.	939,000.	1,025.	988,690.	1,058.	967,000.	1,056.	9
10.	EMERSON	896	843,580.	941.	932	1,051,800.	1,129.	1,005,000.	1,078.	1,107,300.	1,188.	1,084,000.	1,163.	10
11.	FLIN FLON	10,234	6,861,730.	670.	10,546	7,332,870.	695.	6,158,000.	688.	7,514,490.	713.	9,337,000.	885.	11
12.	GILFILLAN	1,660	1,238,180.	746.	1,841	1,542,410.	838.	1,286,000.	826.	1,539,440.	836.	1,555,000.	885.	12
13.	GLADSTONE	682	880,790.	976.	944	925,940.	979.	902,000.	955.	930,650.	986.	926,000.	981.	13
14.	GRANDVIEW	963	811,210.	842.	1,057	873,360.	826.	873,000.	826.	879,040.	832.	909,000.	860.	14
15.	HARTNEY	554	575,730.	1,039.	592	541,380.	914.	604,000.	1,020.	547,040.	925.	541,000.	914.	15
16.	KILLARNEY	1,434	1,533,610.	1,069.	1,729	1,764,710.	1,021.	1,636,000.	946.	1,862,890.	1,077.	1,798,000.	1,040.	16
17.	MELITA	926	710,040.	767.	1,038	875,110.	843.	806,000.	776.	900,170.	867.	884,000.	852.	17
18.	MINNECOTA	2,306	2,120,120.	919.	2,211	2,532,540.	1,145.	2,461,000.	1,113.	2,569,590.	1,162.	2,575,000.	1,165.	18
19.	MORDEN	2,237	2,260,700.	1,011.	2,793	3,291,450.	1,178.	2,531,000.	906.	3,378,370.	1,210.	3,376,000.	1,209.	19
20.	MORRIS	1,260	1,300,240.	1,032.	1,370	1,369,300.	999.	1,316,000.	961.	1,355,710.	990.	1,379,000.	1,007.	20
21.	NEERAWA	3,409	3,587,080.	1,154.	3,197	4,024,330.	1,259.	3,752,000.	1,174.	4,065,930.	1,272.	3,978,000.	1,244.	21
22.	OAK LAKE	471	341,150.	724.	430	357,580.	832.	364,000.	847.	364,320.	847.	389,000.	905.	22
23.	RAPID CITY	434	296,450.	688.	467	313,340.	671.	302,000.	647.	316,620.	688.	313,000.	670.	23
24.	RIVERS	1,422	807,890.	568.	1,574	1,460,000.	928.	1,331,000.	846.	1,483,420.	942.	1,427,000.	907.	24
25.	RUSSELL	1,227	1,205,050.	980.	1,263	1,329,590.	1,053.	1,244,000.	985.	1,360,120.	1,077.	1,363,000.	1,079.	25
26.	SELKIRK	7,413	3,953,515.	533.	8,576	8,520,790.	994.	6,870,000.	801.	8,749,300.	1,020.	7,469,000.	871.	26
27.	SOURIS	1,759	1,705,630.	970.	1,841	1,901,400.	1,033.	1,909,000.	1,037.	1,941,630.	1,055.	1,954,000.	1,061.	27
28.	STEINBACH	2,688	2,854,550.	1,062.	3,739	4,180,610.	1,118.	3,269,000.	874.	4,546,440.	1,216.	4,210,000.	1,126.	28
29.	STONEHILL	1,110	823,030.	741.	1,420	1,038,850.	732.	927,000.	653.	1,125,300.	792.	1,059,000.	746.	29
30.	SWAN RIVER	2,444	2,079,910.	787.	3,163	2,260,500.	721.	2,171,000.	686.	2,391,220.	756.	2,371,000.	750.	30
31.	THE PAS	3,971	2,356,440.	593.	4,671	3,342,760.	716.	3,325,000.	712.	5,016,340.	1,074.	3,477,000.	744.	31
32.	VIRIDEN	3,225	1,973,840.	612.	2,708	2,357,020.	870.	2,290,000.	846.	2,332,330.	871.	2,843,000.	1,050.	32
33.	WINKLER	1,634	1,324,620.	811.	2,529	1,658,040.	656.	1,514,000.	599.	2,095,280.	859.	2,011,000.	795.	33
34.	WINNIPEG BEACH (x)	805	1,472,090.	1,829.	807	1,954,040.	2,421.	1,503,000.	1,862.	1,970,310.	2,442.	1,947,000.	2,413.	34
		74,386	\$55,206,588.		83,085	\$78,182,805.		\$72,457,000.		\$82,375,800.		\$81,447,000.		
	AVERAGE	2,185	\$1,623,723.	742.	2,444	\$2,299,494.	941.	\$2,131,088.	872.	\$2,422,818.	991.	\$2,395,500.	980.	

(x) PERMANENT POPULATION ONLY.

PROVINCE OF MANITOBA

TOWNS

No.	TOWNS	DENSITY POPULATION		TOTAL EXPENDITURES				EXPENDITURES PER CAPITA				ACTUAL MILL RATES (INCLUDING SPECIAL SCHOOL)				No.
		1956	1961	1956	1960	1961	1961	1956	1960	1961	1961	1956	1960	1961		
1	ALTONA	1,598	2,026	\$ 84,517.	\$141,915.	\$179,515.	\$50.	\$70.	\$89.	55.	60.6	61.9	1			
2	BEAUBOURG	1,523	1,770	66,801.	161,158.	180,152.	44.	91.	102.	85.1	43.	47.	2			
3	BEAVER	906	846	36,272.	45,459.	57,104.	45.	54.	67.	45.9	68.5	75.	3			
4	BISSEVALE	1,115	1,303	57,752.	91,539.	103,845.	61.	70.	80.	35.7	42.	52.2	4			
5	BROOKLANDS	3,941	4,369	112,194.	299,115.	279,244.	28.	68.	64.	88.	91.7	75.	5			
6	CARTER	1,065	1,113	45,040.	68,994.	82,018.	42.	62.	74.	46.	72.	64.6	6			
7	CARMA	1,884	1,930	115,178.	153,732.	165,775.	62.	80.	86.	84.	65.	64.08	7			
8	DAPHIN	5,130	7,374	428,773.	487,255.	597,358.	71.	66.	80.	79.	40.41	45.4	8			
9	DELORAIN	900	916	47,761.	52,469.	71,563.	53.	57.	78.	44.	52.	51.	9			
10	EMERSON	896	932	66,963.	73,719.	82,424.	75.	79.	88.	58.	65.	68.6	10			
11	FLIN FLIN	10,234	19,546	805,992.	902,888.	904,054.	79.	86.	86.	58.	65.	66.	11			
12	GILL	1,660	1,841	60,882.	104,127.	126,193.	37.	57.	69.	45.	54.	60.	12			
13	GLADSTONE	882	944	41,922.	87,052.	75,121.	48.	92.	80.	43.	73.2	68.6	13			
14	GRANDVIEW	963	1,057	55,827.	56,718.	66,961.	58.	54.	63.	72.4	62.	69.6	14			
15	HARTNEY	554	592	33,011.	33,202.	46,120.	60.	56.	78.	52.	55.5	70.	15			
16	KILLARNEY	1,434	1,729	86,587.	109,777.	127,069.	70.	70.	73.	53.9	59.8	65.	16			
17	KELLY	926	1,038	64,552.	72,608.	73,151.	66.	80.	81.	70.5	72.5	74.35	17			
18	KIMBERG	2,306	2,211	131,019.	177,965.	179,463.	61.	79.	85.	66.	65.9	66.8	18			
19	MORDEN	2,237	2,793	137,091.	220,540.	236,120.	61.	79.	85.	48.5	48.6	54.	19			
20	MORRIS	1,260	1,370	60,415.	104,629.	111,941.	67.	76.	82.	45.	56.9	70.5	20			
21	NEPAWA	3,109	3,197	207,542.	268,071.	288,110.	31.	47.	84.	44.	47.	57.	21			
22	OAK LAKE	430	430	14,354.	20,198.	20,371.	31.	47.	47.	37.	50.	50.4	22			
23	RAPID CITY	434	467	15,093.	20,506.	26,692.	35.	44.	57.	40.6	53.2	52.	23			
24	RIVERS	1,422	1,574	68,446.	111,647.	119,337.	48.	71.	76.	65.	52.53	47.5	24			
25	RUSSELL	1,227	1,263	59,100.	90,806.	88,444.	48.	72.	70.	47.	51.	51.	25			
26	SELKIRK	7,413	8,576	402,374.	685,134.	684,613.	54.	80.	80.	75.	50.	50.	26			
27	SOURIS	1,759	1,841	112,433.	122,926.	162,717.	64.	67.	88.	35.	47.	56.	27			
28	STONEBACH	2,688	3,739	195,720.	254,982.	335,138.	73.	68.	90.	53.	50.	57.	28			
29	STONEWALL	1,110	1,420	68,849.	109,094.	79,094.	43.	48.	56.	44.5	54.	50.9	29			
30	SWAN RIVER	2,644	3,153	159,698.	220,256.	230,098.	60.	70.	73.	52.	64.5	76.	30			
31	THE PAS	3,971	4,671	191,887.	416,781.	471,673.	48.	89.	101.	59.	97.2	66.1	31			
32	VIRGIN	3,225	2,708	178,840.	193,617.	214,176.	55.	58.	71.	62.	61.9	55.9	32			
33	WINKLER	1,634	2,529	81,760.	145,805.	184,019.	50.	58.	73.	58.3	65.1	70.7	33			
34	WINNIPEG BEACH (x)	805	807	86,968.	131,883.	142,906.	108.	163.	177.	61.8	55.	60.	34			
		74,386	83,085	\$4,389,961.	\$6,196,422.	\$6,783,179.				MILLS	MILLS	MILLS				
	AVERAGE	2,199	2,444	\$129,116.	\$182,248.	\$199,505.	59.00	74.58	81.64	55.7	59.08	60.05				

(x) PERMANENT POPULATION ONLY

TOWNS - 1961

ALTONA	POP. - 2,026	BEAISE-FOUR	POP. - 1,770	BIRTLÉ	POP. - 846	BOISSEVAIN	POP. - 1,707
	COSTS	COSTS	COSTS	COSTS	COSTS	COSTS	COSTS
	PER CENT.	PER CENT.	PER CENT.	PER CENT.	PER CENT.	PER CENT.	PER CENT.
	PER CAP.	PER CAP.	PER CAP.	PER CAP.	PER CAP.	PER CAP.	PER CAP.
SCHOOLS	\$64,290.	\$61,013.	\$34.47	\$21,706.	\$35,152.	\$26.08	
DEBENTURES - GENERAL	2,590.	1,713.	.97	...	...	...
- UTILITY	39,770.	58,854.	33.25	11,352.	20,047.	15.39	
METRO	...	...	...	...	...	...
DEFERRED LIABILITIES	...	886.	.50	2,641.	...	...
OTHER	1,080.	...	...	...	1,950.	1.47	
	107,730.	122,464.	69.19	35,699.	56,649.	43.48	
CONTROLLABLE:							
PUBLIC WORKS	33,176.	16,291.	9.20	5,681.	16,387.	12.58	
GRANTS	(3,123.)	(677.)	(.38)	(570.)	(2,923.)	(2.81)	
PROTECTION OF PERSONS & PROPERTY	14,458.	12,692.	7.17	4,623.	9,518.	7.30	
GRANTS	...	...	...	...	...	...
SOCIAL SERVICES	5,476.	2,919.	1.65	1,076.	802.	.58	
GRANTS	(2,551.)	(393.)	(.22)	...	(150.)	(.12)	
RECREATION & COMMUNITY SERVICES	4,451.	4,161.	2.35	4,350.	7,197.	5.82	
FIXED ASSETS	1,197.	1,295.	.73	...	...	...
RESERVES	...	7,638.	4.32	...	1,590.	1.15	
UTILITY OPERATING	...	...	...	...	4,700.	3.61	
MISCELLANEOUS	...	...	...	...	11.	.13	
ADMINISTRATION	18,739.	13,760.	7.77	6,235.	10,225.	7.85	
	\$179,515.	\$180,152.	\$101.78	\$57,104.	\$103,845.	\$79.70	
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

[illegible]

PROVINCE OF MANITOBA

TOWNS - 1961

	BELLEVILLE		EYERSON		FLIN FLON		GIMLI	
	POP. - 915		POP. - 932		POP. - 10,546		POP. - 1,841	
	COSTS	PER CENT. PER CAP.	COSTS	PER CENT. PER CAP.	COSTS	PER CENT. PER CAP.	COSTS	PER CENT. PER CAP.
SCHOOLS	\$26,318.	36.78	\$34,059.	41.32	\$300,580.	33.25	\$40,604.	32.18
DEBENTURES - GENERAL	...	...	1,04.	1.26	12,480.	1.38	...	...
- UTILITY	...	...	14,441.	17.52	117,626.	13.01	21,000.	16.64
METRO	...	...	1,703.	2.07	...	...	...	...
DEFERRED LIABILITIES	...	...	...	...	...	...	...	...
OTHER	...	...	...	...	...	...	...	...
CONTROLLABLE:								
PUBLIC WORKS	8,047.	11.24	10,273.	12.45	201,616.	22.30	76,348.	60.50
GRANTS	(96.)	(.10)	...	...	(1,807.)	(1.42)	(36,651.)	(29.91)
PROTECTION OF PERSONS & PROPERTY	7,686.	10.74	4,827.	5.98	106,752.	11.81	6,349.	5.03
GRANTS	...	...	1,141.	1.38	44,019.	4.87	5,150.	4.08
SOCIAL SERVICES	1,013.	1.42	...	...	...	...	...	...
GRANTS	(159.)	(.15)	(17.)	(.01)	(9,129.)	(1.00)	(1,643.)	(1.30)
RECREATION & COMMUNITY SERVICES	1,348.	1.88	4,295.	5.21	54,076.	5.98	3,869.	3.07
FIXED ASSETS	20,000.	27.94	4,379.	5.31	14,866.	1.64	2,000.	1.58
RESERVES	300.	.42	...	...	...	...	...	...
UTILITY OPERATING	...	...	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...	...	...
ADMINISTRATION	7,084.	9.90	6,367.	7.72	73,975.	8.18	9,167.	7.26
	\$71,563.	100.00%	\$82,424.	100.00%	\$904,054.	100.00%	\$126,193.	100.00%
								\$68.55

	GRANBY		HARTNEY		KILLARNEY	
	POP. - 944		POP. - 592		POP. - 1,729	
	COSTS	PER CENT. PER CAP.	COSTS	PER CENT. PER CAP.	COSTS	PER CENT. PER CAP.
SCHOOLS	\$24,328.	32.39	\$15,429.	33.45	\$44,696.	35.17
DEBENTURES - GENERAL	...	...	...	...	3,698.	2.91
- UTILITY	20,322.	27.05	10,210.	22.14	27,228.	21.43
METRO	...	...	272.	.59	...	...
DEFERRED LIABILITIES	572.	1.16	...	...	627.	.49
OTHER	...	...	...	...	...	...
CONTROLLABLE:						
PUBLIC WORKS	11,042.	14.70	5,405.	11.72	27,101.	21.33
GRANTS	(508.)	(.68)	(969.)	(2.10)	(5,144.)	(4.05)
PROTECTION OF PERSONS & PROPERTY	5,922.	7.88	4,472.	9.70	10,871.	8.56
GRANTS	...	...	...	...	...	...
SOCIAL SERVICES	1,080.	1.43	654.	1.42	2,224.	1.75
GRANTS	(14.)	(.01)	...	...	(375.)	(.29)
RECREATION & COMMUNITY SERVICES	3,637.	4.84	2,823.	6.12	7,426.	5.84
FIXED ASSETS	496.	.66	1,334.	2.89	...	...
RESERVES	1,000.	1.33	...	...	...	...
UTILITY OPERATING	...	...	...	...	...	...
MISCELLANEOUS	...	...	...	...	...	...
ADMINISTRATION	6,944.	9.24	6,490.	14.07	8,717.	6.86
	\$75,121.	100.00%	\$46,120.	100.00%	\$127,069.	100.00%
						\$73.49

TOWNS - 1961

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PROVINCE OF MANITOBA

TOWNS - 1961

	POP. - 1,263		POP. - 8,576		POP. - 1,841		POP. - 3,739	
	PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.	
RUSSELL	COSTS		COSTS		COSTS		COSTS	
SCHOOLS	\$32,593.	36.85	\$27.81	34.67	\$65,946.	40.53	\$115,498.	34.46
DEBENTURES - GENERAL	...	...	7.95	6.34	...	...	9,495.	2.83
- UTILITY	15,688.	17.74	12.42	11.88	...	...	44,102.	13.16
METRO	...	...	...	...	...	...	...	...
DEFERRED LIABILITIES	...	...	...	...	1,650.	1.04	2,501.	.75
OTHER	...	...	...	...	...	...	...	...
	48,281.	54.59	38.23	54.50	67,636.	41.57	171,597.	51.20
CONTROLLABLE:								
PUBLIC WORKS	15,041.	17.01	11.91	13.15	43,456.	26.71	95,256	28.42
GRANTS	...	...	...	(.68)	(11,445.)	(7.03)	(34,677.)	(10.34)
PROTECTION OF PERSONS & PROPERTY	7,808.	8.83	6.18	11.97	12,714.	7.81	30,460.	9.09
GRANTS	...	...	...	(.06)	...	...	...	...
SOCIAL SERVICES	2,080.	2.35	1.65	5.87	4,315.	2.65	10,961.	3.27
GRANTS	...	...	...	(.01)	(573.)	(.35)	(1,638.)	(.44)
RECREATION & COMMUNITY SERVICES	2,258.	2.55	1.79	3.40	16,742.	10.29	3,492.	1.04
FIXED ASSETS	724.	.82	.57	.77	12,933.	7.95	14,527.	4.33
RESERVES	...	...	...	...	1,800.	1.11	20,000.	5.97
UTILITY OPERATING	...	...	...	2.76	...	...	...	...
MISCELLANEOUS	12,270.	13.87	9.71	10.61	15,129.	9.29	25,160.	7.51
ADMINISTRATION	\$88,444.	100.00%	\$70.03	100.00%	\$162,717.	100.00%	\$335,138.	100.00%

	POP. - 1,420		POP. - 3,163		POP. - 4,671		POP. - 2,709	
	PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.	
STONEWALL	COSTS		COSTS		COSTS		COSTS	
SCHOOLS	\$33,332.	42.14	\$23.47	29.03	\$167,980.	35.61	\$73,670.	34.40
DEBENTURES - GENERAL	...	...	...	5.24	...	...	...	...
- UTILITY	...	...	...	18.83	52,252.	11.08	34,831.	15.25
METRO	1,005.	2.29	1.27	...	1,399.	.30	471.	.18
DEFERRED LIABILITIES	...	...	...	2.34	...	...	2,328.	1.09
OTHER	...	...	...	...	...	...	...	...
	35,140.	44.43	24.74	55.44	221,820.	46.99	111,300.	51.97
CONTROLLABLE:								
PUBLIC WORKS	14,883.	18.82	10.48	14.13	72,558.	15.38	40,420.	18.87
GRANTS	(2,227.)	(2.81)	(1.57)	(3.35)	...	...	\$13,665.)	(6.38)
PROTECTION OF PERSONS & PROPERTY	8,797.	11.12	6.20	13.32	66,103.	14.01	24,540.	11.46
GRANTS	...	...	...	...	...	...	(672.)	(.31)
SOCIAL SERVICES	8,919.	11.28	6.28	3.63	13,100.	2.78	3,981.	1.86
GRANTS	...	...	...	(.77)	(1,060.)	(.23)	...	...
RECREATION & COMMUNITY SERVICES	2,567.	3.25	1.81	2.99	14,455.	3.06	24,312.	(.02)
FIXED ASSETS	...	...	...	2.42	22,590.	4.79	...	...
RESERVES	300.	.38	.21	3.87	22,356.	4.74	...	...
UTILITY OPERATING	...	...	...	...	3,500.	.74	...	...
MISCELLANEOUS	...	...	...	...	...	...	2,340.	...
ADMINISTRATION	11,286.	14.27	7.95	8.31	36,451.	7.73	21,674.	10.11
	\$79,094.	100.00%	\$55.70	100.00%	\$471,673.	100.00%	\$214,176.	100.00%

	POP. - 3,163		POP. - 4,671		POP. - 2,709	
	PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.	
SWAN RIVER	COSTS		COSTS		COSTS	
SCHOOLS	\$66,799.	29.03	\$21.12	35.61	\$73,670.	34.40
DEBENTURES - GENERAL	12,050.	5.24	...	...	...	...
- UTILITY	43,322.	18.83	13.70	11.08	34,831.	15.25
METRO	5,403.	2.34	1.70	.30	471.	.18
DEFERRED LIABILITIES	...	...	...	...	2,328.	1.09
OTHER	...	...	...	...	...	...
	127,574.	55.44	40.33	46.99	111,300.	51.97
CONTROLLABLE:						
PUBLIC WORKS	32,506.	14.13	10.28	15.38	40,420.	18.87
GRANTS	(7,700.)	(3.35)	(2.43)	...	\$13,665.)	(6.38)
PROTECTION OF PERSONS & PROPERTY	30,655.	13.32	9.59	14.01	24,540.	11.46
GRANTS	...	...	...	...	(672.)	(.31)
SOCIAL SERVICES	8,343.	3.63	2.64	2.78	3,981.	1.86
GRANTS	(1,767.)	(.77)	(.56)	(.23)	...	...
RECREATION & COMMUNITY SERVICES	6,873.	2.99	2.18	3.06	24,312.	(.02)
FIXED ASSETS	5,570.	1.76	2.42	4.79	...	...
RESERVES	8,900.	3.87	2.81	4.74	...	...
UTILITY OPERATING	...	...	...	.74	...	...
MISCELLANEOUS	13.	.01	...	...	2,340.	...
ADMINISTRATION	19,131.	8.31	6.05	7.73	21,674.	10.11
	\$230,098.	100.00%	\$72.75	100.00%	\$214,176.	100.00%

	POP. - 3,163		POP. - 4,671		POP. - 2,709	
	PER CENT. PER CAP.		PER CENT. PER CAP.		PER CENT. PER CAP.	
THE PAS	COSTS		COSTS		COSTS	
SCHOOLS	\$167,980.	35.61	\$35.96	35.61	\$73,670.	34.40
DEBENTURES - GENERAL	...	...	...	...	...	...
- UTILITY	52,252.	11.08	11.19	...	34,831.	15.25
METRO	1,399.	.30	.30	...	471.	.18
DEFERRED LIABILITIES	...	...	...	...	2,328.	1.09
OTHER	...	...	...	...	...	...
	221,820.	46.99	47.45	51.97	111,300.	51.97
CONTROLLABLE:						
PUBLIC WORKS	72,558.	15.38	15.53	18.87	40,420.	18.87
GRANTS	...	...	...	(6.38)	\$13,665.)	(5.05)
PROTECTION OF PERSONS & PROPERTY	66,103.	14.01	14.15	11.46	24,540.	9.06
GRANTS	...	...	...	(.31)	(672.)	(.25)
SOCIAL SERVICES	13,100.	2.78	2.80	1.86	3,981.	1.47
GRANTS	(1,060.)	(.23)	(.23)	(.02)	...	...
RECREATION & COMMUNITY SERVICES	14,455.	3.06	3.09	11.35	24,312.	8.98
FIXED ASSETS	22,590.	4.79	4.84	...	...	...
RESERVES	22,356.	4.74	4.79	...	...	...
UTILITY OPERATING	3,500.	.74	.75	...	...	...
MISCELLANEOUS	...	...	...	...	2,340.	...
ADMINISTRATION	36,451.	7.73	7.80	10.11	21,674.	8.00
	\$471,673.	100.00%	\$100.97	100.00%	\$214,176.	100.00%

PROVINCE OF MANITOBA

TOWNS - 1961

	WINKLER		POP. - 2,529		WINNIPEG BEACH		POP. - 807	
	COSTS	PER CENT.	PER CAP.		COSTS	PER CENT.	PER CAP.	
SCHOOLS								
DEBENTURES - GENERAL	\$92,694.	50.37	\$36.65		\$47,672.	33.36	\$59.07	
- UTILITY	217.	.12	.09		2,509.	1.76	3.11	
METRO	13,057.	7.10	5.16		...	...	...
DEFERRED LIABILITIES	...	...	...		...	...	...
OTHER	...	...	...		...	...	...
	105,968.	57.59	41.90		50,181.	35.12	62.18	
CONTROLLABLE:								
PUBLIC WORKS	58,717.	31.91	23.22		52,718.	36.89	65.33	
GRANTS	(15,797.)	(8.58)	(6.25)		(7,007.)	(4.90)	(8.68)	
PROTECTION OF PERSONS & PROPERTY	14,229.	7.73	5.63		18,990.	13.29	23.53	
GRANTS	...	...	...		...	...	...
SOCIAL SERVICES	4,300.	2.34	1.70		3,542.	2.48	4.39	
GRANTS	(1,141.)	(.62)	(.45)		(1,436.)	(1.00)	(1.78)	
RECREATION & COMMUNITY SERVICES	1,219.	.66	.48		3,552.	2.49	4.40	
FIXED ASSETS	1,928.	1.04	.76		4,670.	3.27	5.79	
RESERVES	...	...	...		2,500.	1.74	3.10	
UTILITY OPERATING	...	...	...		...	...	...
MISCELLANEOUS	316.	.17	.12		...	...	...
ADMINISTRATION	14,280.	7.76	5.65		15,196.	10.62	18.83	
	\$184,019.	100.00%	\$72.76		\$142,906.	100.00%	\$177.09	

CITIES

1956

1960

1961

No.	CITIES	POPULA- TION	ACTUAL ASSESSMENT	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	1961 POPULA- TION	ACTUAL ASSESSMENT	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	ACTUAL ASSESSMENT	POPULA- TION	PER CAPITA	EQUALIZED ASSESSMENT	PER CAPITA	NO.
1	BRANDON	24,796	\$ 15,436,310.	\$ 622.	\$19,780,000.	\$ 798.	28,166	\$19,501,275.	\$ 692.	\$29,656,000.	\$1,053.	\$32,839,470.	28,166	\$1,166.	\$33,375,000.	\$1,185.	1
2	EAST KILDONAN	18,718	15,255,590.	815.	9,698,000.	518.	27,305	25,890,620.	948.	24,760,000.	907.	28,870,670.	27,305	1,057.	34,496,000.	1,263.	2
3	PORTAGE LA PRAIRIE	10,525	5,802,105.	551.	7,954,000.	756.	12,388	11,295,050.	912.	10,317,000.	833.	12,119,800.	12,388	978.	11,795,000.	952.	3
4	ST. BONIFACE	28,851	31,631,930.	1,096.	22,289,000.	773.	37,600	44,633,890.	1,187.	45,080,000.	1,199.	47,654,430.	37,600	1,267.	57,835,000.	1,538.	4
5	ST. JAMES	26,502	33,450,100.	1,262.	19,472,000.	735.	33,977	52,346,790.	1,541.	47,834,000.	1,408.	59,672,290.	33,977	1,756.	71,127,000.	2,093.	5
6	TRANSCONA	8,312	3,520,575.	424.	4,654,000.	560.	14,248	11,976,950.	841.	11,224,000.	788.	13,017,760.	14,248	914.	14,357,000.	1,008.	6
7	WEST KILDONAN	15,256	8,834,035.	579.	8,678,000.	569.	20,077	25,589,650.	1,275.	20,685,000.	1,030.	28,446,325.	20,077	1,417.	26,377,000.	1,311.	7
8	WINNIPEG	255,093 388,053	367,300,120. \$481,230,765.	1,440. \$340,574,000.	248,049,000.	972.	265,429 439,190	437,392,500. \$628,626,725.	1,648. \$610,190,000.	420,634,000.	1,585.	452,268,250. \$674,888,995.	265,429 439,190	1,704. \$733,848,000.	484,536,000.	1,825.	8
AVERAGE		48,507	\$60,153,846. \$481,230,765.	1,240. \$340,574,000.	\$42,571,750.	878.	54,899	\$76,578,341. \$628,626,725.	1,431. \$610,190,000.	\$76,273,750.	1,389.	\$84,361,124. \$674,888,995.	54,899	1,537.	\$91,731,000.	1,671.	

CENSUS POPULATION

TOTAL EXPENDITURES

EXPENDITURES PER CAPITA

ACTUAL MILL RATES
(INCLUDING SPECIAL SCHOOLS)

No.	CITIES	1955	1951	1956	1960	1961	1956	1960	1961	1956	1960	1961	No.
1	BRANDON	24,796	28,166	\$1,538,732.	\$2,325,789.	\$2,558,547.	62.	83.	91.	79.	82.	62.	1
2	EAST KILDONAN	18,718	27,305	1,128,990.	2,169,590.	2,528,930.	60.	79.	93.	57.	64.5	71.6	2
3	PORTAGE LA PRAIRIE	10,525	12,388	531,188.	824,259.	979,613.	50.	67.	79.	...	48.	55.	3
4	ST. BONIFACE	28,851	37,600	2,201,073.	3,385,750.	3,805,425.	76.	90.	101.	...	62.4	69.5	4
5	ST. JAMES	26,502	33,977	1,777,260.	3,174,912.	4,233,135.	67.	93.	125.	40.1	41.7	50.6	5
6	TRANSCONA	8,312	14,248	465,403.	891,942.	1,128,770.	56.	63.	79.	94.9	72.7	81.	6
7	WEST KILDONAN	15,256	20,077	865,982.	1,497,503.	1,748,855.	57.	75.	87.	81.	45.2	55.5	7
8	WINNIPEG	255,093	265,429	27,865,251.	35,839,575.	37,059,002.	109.	135.	140.	44.	43.	50.	"A" 8
		388,053	440,190	\$36,373,879.	\$50,109,320.	\$54,042,277.				MILLS	MILLS	MILLS	
	AVERAGE	48,507	55,024	\$4,546,735.	\$6,263,665.	\$6,755,285.	94.	114.	123.	66.	57.4	61.9	

PROVINCE OF MANITOBA

CITIES - 1961

BRANDON - Pop. 28,166

	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$813,160.	31.78	\$28.87
DEBENTURES - GENERAL	393,823.	15.39	13.98
GRANT (METRO)	...	...	...
- UTILITY	31,315.	1.22	1.11
METRO	...	...	...
DEFERRED LIABILITIES	4,500.	.17	.16
OTHER	65,904.	2.58	2.34
	1,308,702.	51.15	46.46
CONTROLLABLE:			
PUBLIC WORKS	445,028.	17.39	15.80
GRANTS	(3,550.)	(.14)	(.13)
PROTECTION	312,824.	12.23	11.11
GRANTS	...	...	...
SOCIAL SERVICES	68,509.	2.68	2.43
GRANTS	(34,138.)	(1.33)	(1.21)
REC. & COMM. SERVICES	54,024.	2.11	1.92
FIXED ASSETS	24,205.	.95	.86
RESERVES	...	...	...
UTILITY OPERATING	23,227.	.91	.82
MISCELLANEOUS	155,101.	6.06	5.51
ADMINISTRATION	204,515.	7.99	7.26
	\$2,558,547.	100.00	\$90.83

EAST KILDONAN - Pop. 27,305

	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$1,130,394.	44.70	\$41.39
DEBENTURES - GENERAL	400,241.	15.83	14.66
GRANT (METRO)	(22,765.)	(.90)	(.83)
- UTILITY	6,014.	.23	.22
METRO	135,465.	5.36	4.96
DEFERRED LIABILITIES	...	...	...
OTHER	...	...	...
	1,649,349.	66.22	60.40
CONTROLLABLE:			
PUBLIC WORKS	215,768.	8.53	7.90
GRANTS	...	...	...
PROTECTION	259,621.	10.65	9.87
GRANTS	...	...	...
SOCIAL SERVICES	55,660.	2.20	2.04
GRANTS	(13,229.)	(.52)	(.48)
REC. & COMM. SERVICES	66,018.	2.61	2.42
FIXED ASSETS	38,100.	1.51	1.40
RESERVES	22,470.	.89	.82
UTILITY OPERATING	2,753.	.11	.10
MISCELLANEOUS	142,432.	5.64	5.22
ADMINISTRATION	79,988.	3.16	2.93
	\$2,528,930.	100.00	\$92.62

PORTRAGE LA PRAIRIE - Pop. 12,388

	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$286,465.	29.24	\$23.12
DEBENTURES - GENERAL	137,133.	14.00	11.07
GRANT (METRO)	...	...	...
- UTILITY	134,622.	13.74	10.87
METRO	...	...	...
DEFERRED LIABILITIES	11,944.	1.22	.96
OTHER	62,715.	6.40	5.06
	632,879.	64.60	51.08
CONTROLLABLE:			
PUBLIC WORKS	74,998.	7.66	6.06
GRANTS	...	...	...
PROTECTION	142,101.	14.50	11.47
GRANTS	...	...	...
SOCIAL SERVICES	50,786.	5.18	4.10
GRANTS	(31,067.)	(3.17)	(2.50)
REC. & COMM. SERVICES	...	...	...
FIXED ASSETS	9,803.	1.00	.79
RESERVES	8,430.	.86	.68
UTILITY OPERATING	...	...	...
MISCELLANEOUS	91,683.	9.37	7.40
ADMINISTRATION	\$979,613.	100.00	\$79.07

ST. BONIFACE - Pop. 37,600

	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$1,490,507.	39.17	\$39.64
DEBENTURES - GENERAL	387,542.	10.18	10.31
GRANT (METRO)	(118,027.)	(3.10)	(3.14)
- UTILITY	...	...	...
METRO	264,758.	6.96	7.04
DEFERRED LIABILITIES	67,692.	1.78	1.80
OTHER	301,154.	7.91	8.01
	2,393,626.	62.90	63.65
CONTROLLABLE:			
PUBLIC WORKS	225,224.	5.92	5.99
GRANTS	(12,469.)	(.33)	(.33)
PROTECTION	600,075.	15.77	15.96
GRANTS	...	...	...
SOCIAL SERVICES	258,329.	6.79	6.87
GRANTS	(75,367.)	(1.97)	(2.00)
REC. & COMM. SERVICES	60,205.	1.58	1.60
FIXED ASSETS	23,585.	.62	.63
RESERVES	85,000.	2.23	2.26
UTILITY OPERATING	29,736.	.78	.79
MISCELLANEOUS	88,046.	2.31	2.34
ADMINISTRATION	129,435.	3.40	3.44
	\$3,805,425.	100.00	\$101.21

ST. JAMES - Pop. 33,977

	COSTS	PER CENT.	PER CAP.
SCHOOLS	1,736,615.	41.02	\$51.11
DEBENTURES - GENERAL	165,463.	3.93	4.90
GRANT (METRO)	(45,869.)	(1.08)	(1.35)
- UTILITY	...	...	...
METRO	404,425.	9.55	11.90
DEFERRED LIABILITIES	...	...	...
OTHER	...	...	...
	2,261,634.	53.42	66.56
CONTROLLABLE:			
PUBLIC WORKS	332,527.	7.86	9.79
GRANTS	(12,887.)	(.30)	(.38)
PROTECTION	495,856.	11.71	14.59
GRANTS	...	...	...
SOCIAL SERVICES	90,278.	2.13	2.66
GRANTS	(17,849.)	(.42)	(.53)
REC. & COMM. SERVICES	127,464.	3.01	3.75
GRANTS	...	...	...
FIXED ASSETS	675,328.	15.84	19.73
RESERVES	...	...	...
UTILITY OPERATING	66,660.	1.57	1.96
MISCELLANEOUS	6,710.	.16	.20
ADMINISTRATION	212,414.	5.02	6.25
	\$4,233,435.	100.00	\$124.58

TRANSOMA - Pop. 14,248

	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$481,980.	42.70	\$33.83
DEBENTURES - GENERAL	170,018.	15.06	11.93
GRANT (METRO)	(42,882.)	(3.80)	(3.01)
- UTILITY	17,640.	1.56	1.24
METRO	59,281.	5.25	4.16
DEFERRED LIABILITIES	12,124.	1.07	.85
OTHER	22,000.	1.96	1.54
	720,161.	63.80	50.54
CONTROLLABLE:			
PUBLIC WORKS	124,981.	11.07	8.77
GRANTS	...	...	...
PROTECTION	102,288.	9.06	7.18
GRANTS	...	...	...
SOCIAL SERVICES	34,036.	3.02	2.39
GRANTS	(11,576.)	(1.03)	(.81)
REC. & COMM. SERVICES	10,625.	.94	.75
GRANTS	...	...	...
FIXED ASSETS	9,828.	.87	.69
RESERVES	35,000.	3.10	2.46
UTILITY OPERATING	...	...	...
MISCELLANEOUS	26,534.	2.36	1.86
ADMINISTRATION	76,893.	6.81	5.39
	\$1,128,770.	100.00	\$79.22

WEST KILDONAN - Pop. 20,077

	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$929,009.	53.12	\$46.27
DEBENTURES - GENERAL	185,263.	10.59	9.23
GRANT (METRO)	...	...	...
- UTILITY	...	...	...
METRO	101,372.	5.80	5.05
DEFERRED LIABILITIES	66,233.	3.79	3.30
OTHER	21,000.	1.20	1.05
	1,302,877.	74.50	64.90
CONTROLLABLE:			
PUBLIC WORKS	142,254.	8.13	7.08
GRANTS	(3,613.)	(.21)	(.18)
PROTECTION	170,779.	9.77	8.51
GRANTS	...	...	...
SOCIAL SERVICES	47,958.	2.74	2.39
GRANTS	(12,652.)	(.72)	(.63)
REC. & COMM. SERVICES	13,062.	.75	.65
GRANTS	...	...	...
FIXED ASSETS	10,000.	.57	.50
RESERVES	11,570.	.66	.58
UTILITY OPERATING	780.	.05	.04
MISCELLANEOUS	65,840.	3.76	3.28
ADMINISTRATION	\$1,748,855.	100.00	\$87.12

WINNIPEG - Pop. 265,429

	COSTS	PER CENT.	PER CAP.
SCHOOLS	\$13,340,300.	36.00	\$50.26
DEBENTURES - GENERAL	3,842,765.	10.37	14.48
GRANT (METRO)	(217,771.)	(.59)	(.82)
- UTILITY	...	...	...
METRO	3,621,080.	9.77	13.64
DEFERRED LIABILITIES	...	...	...
OTHER	...	...	...
	20,586,394.	55.55	77.56
CONTROLLABLE:			
PUBLIC WORKS	1,756,401.	4.74	6.62
GRANTS	...	...	...
PROTECTION	9,065,530.	24.46	34.15
GRANTS	...	...	...
SOCIAL SERVICES	2,829,519.	7.63	10.66
GRANTS	(1,695,058.)	(4.57)	(6.39)
REC. & COMM. SERVICES	1,960,856.	5.29	7.39
GRANTS	(7,000.)	(.01)	(.02)
FIXED ASSETS	103,942.	.28	.39
RESERVES	...	...	...
UTILITY OPERATING	...	...	...
MISCELLANEOUS	1,136,017.	3.06	4.28
ADMINISTRATION	1,322,401.	3.57	4.98
	\$37,059,002.	100.00	\$139.62

PROVINCE OF MANITOBA

RECONCILIATION OF EXPENSES
AS PUBLISHED IN STATISTICS AND AS PER STATEMENTS ATTACHED

EXPENSES AS PUBLISHED \$89,433,316.

UNCONTROLLABLE:

ST. BONIFACE	METRO
ST. JAMES	\$118,027.
TRANSCOMA	45,869.
WINNIPEG	42,882.
	<u>217,771.</u>

DEDUCT METRO (SHOWN AS OTHER REVENUE)

\$424,549.

CONTROLLABLE:

DEDUCT GRANTS REPORTED AS REVENUE:

RURALS

COLDWELL	SOCIAL SERVICES
CORNWALLIS	\$ 3,778.
ELTON	124.
LAWRENCE	34.
MCCREARY	188.
OAKLAND	274.
RUSSELL	143.
STE. ROSE	1,797.
SILVER CREEK	1,112.
TURTLE MOUNTAIN	1,199.
WOODWORTH	

PUBLIC WORKS
\$ 1,578.
3,029.

REC. & COM. SERVICES

VILLAGES

ETHELBERT	26.
GILBERT PLAINS	18.
WINNIPEGOSIS	254.

TOWNS

BROOKLANDS	23,192.
DAUPHIN	
RAPID CITY	33.
RUSSELL	18.

CITIES

BRANDON	34,138.
EAST KILDONAN	13,229.
PORTAGE LA PRAIRIE	31,067.
ST. BONIFACE	75,367.
ST. JAMES	17,849.
WINNIPEG	1,695,058.

7,000.

\$7,000. \$1,942,941. \$ 2,367,490.

\$87,065,826.

EXPENSES, PER SUMMARY PAGE \$87,065,826.

